

52 WEEKS ENTERTAINMENT LIMITED

Date: 13th February, 2019

To,
The Manager (Listing),
Department of Corporate Services
Bombay Stock Exchange Limited
Dalal Street, Mumbai-400 001
Scrip Code: 531925

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 13th February, 2019

We wish to inform that the Board of Directors at their Meeting held on 13th February, 2019 has transacted the following businesses:-

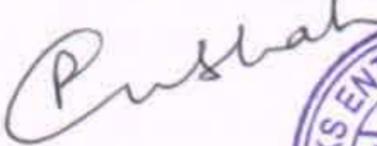
1. Approved the Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended 31st December, 2018. A copy of said Un-Audited Financial Results along with the Limited Review Report is attached herewith for your reference and record.

Further, the aforesaid Board Meeting commenced at 4:30 p.m. and concluded at 5:15 p.m.

Kindly take note of the same.

Thanking you.

For **52 Weeks Entertainment Limited**


(Romin Shah)
Company Secretary



Encl: As stated above

(CIN: L93000MH1993PLC072467)

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

(CIN : L93000MH1993PLC072467)

Regd. Office : Unit No 501, 5th Floor, Morya Blue Moon, Opp. CRI Mall, Andheri Lokhandwala Road, Andheri (W) Mumbai - 400053
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STATEMENT OF STANDALONE & CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE 3RD QUARTER & NINE MONTHS ENDED ON DECEMBER 31, 2018

(Rs. in Lacs except EPS)

Particulars	STANDALONE						CONSOLIDATED					
	Quarter ended		Nine Months Ended		Year Ended	Quarter ended		Nine Months Ended		Year Ended		
	31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018	
I. Income												
Revenue from Operations	-	99.28	-	191.78	288.00	288.00	3,570.88	2,918.51	1,477.41	8,305.29	5,769.73	7,189.94
Other Income	0.89	(38.05)	45.57	4.91	137.20	182.02	0.89	(32.31)	47.69	10.64	168.56	227.32
Total Income	0.89	61.23	45.57	196.69	425.20	470.02	3,571.76	2,886.20	1,525.10	8,315.93	5,938.29	7,417.27
II. Expenses												
Cost of Materials Consumed	-	(4.69)	13.58	140.41	39.05	70.78	3,094.99	2,321.09	1,584.28	7,325.23	5,027.97	6,545.62
Purchase of stock in trade	-	-	-	-	1,326.00	1,326.00	-	-	-	-	1,326.00	1,326.00
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	(13.58)	351.83	(1,085.89)	(1,117.62)	-	-	(126.58)	351.83	(1,085.89)	(1,341.91)
Employee Benefits Expense	4.19	5.51	4.38	15.58	15.52	20.62	40.00	34.97	35.14	111.31	105.49	138.67
Finance costs	1.78	0.73	0.01	2.54	0.17	0.19	23.94	25.73	10.49	75.84	70.71	76.70
Depreciation, Amortisation and Depletion Expenses:	0.00	0.00	0.00	0.00	0.01	0.01	8.62	7.45	7.38	21.17	20.62	28.05
Other Expenses	0.85	2.65	0.76	10.33	6.77	8.25	84.66	60.72	54.68	205.63	328.38	210.20
Total Expenses	6.82	4.20	5.15	520.69	301.63	308.22	3,252.20	2,449.96	1,565.39	8,091.01	5,793.28	6,983.32
III. Profit / (Loss) before exceptional items and tax	(5.93)	57.03	40.42	(324.00)	123.57	161.80	319.56	436.24	(40.29)	224.92	145.01	433.95
IV. Exceptional Item												
V. Profit before Tax	(5.93)	57.03	40.42	(324.00)	123.57	161.80	319.56	436.24	(40.29)	224.92	145.01	433.95
VI. Tax Expense												
- Current Tax	-	-	-	-	-	-	61.34	-	-	61.34	-	15.23
- Short / (Excess) provision of Previous Year	-	-	-	-	-	-	63.50	-	-	63.50	-	57.10
- Deferred Tax	-	-	-	-	-	-	(2.16)	-	-	(2.16)	-	(4.69)
VII. Profit for the Period	(5.93)	57.03	40.42	(324.00)	123.57	161.80	258.22	436.24	(40.29)	163.58	145.01	418.72
Other comprehensive Income (after tax)												
Total Comprehensive Income for the Period	(5.93)	57.03	40.42	(324.00)	123.57	161.80	258.22	436.24	(40.29)	163.58	145.01	418.72
- Minority Interest												
Profit attribute to												
a. Owners of Equity							128.79	250.43	(20.55)	(75.33)	114.70	369.42
b. Non-Controlling Interest							129.43	185.81	(19.74)	238.91	30.32	49.30
Paid up Equity Share Capital (Face Value Rs. 10/- Each)	3,488.00	3,488.00	3,488.00	3,488.00	3,488.00	3,488.00	3,488.00	3,488.00	3,488.00	3,488.00	3,488.00	3,488.00
Other Equity												
Earnings per Equity Share (Face Value Rs. 10) (Not annualised)												
(a) Basic	(0.02)	0.16	0.12	(0.93)	0.35	0.46	0.74	1.25	(0.12)	0.47	0.42	1.20
(b) Diluted	(0.02)	0.16	0.12	(0.93)	0.35	0.46	0.74	1.25	(0.12)	0.47	0.42	1.20



Notes

- 1 The unaudited financial results for the quarter ended 31st December, 2018 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th February, 2019 in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.
- 2 The aforesaid unaudited financial results for the quarter ended 31st December, 2018 has been prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 and Regulation 52 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- 3 The Company operates in one segment i.e. Production of television content and Motion Films and all other activities revolving around the same. As such there is no other separate reportable segment as defined by IND AS 108 - " Operating System."
- 4 The figures for the previous period have been regrouped and/or reclassified wherever necessary.
- 5 The negative figure of Other Income in the Standalone results is due to write-off of income that was recognised in the previous periods.

FOR 52 WEEKS ENTERTAINMENT LIMITED

CYRUS BHOT
Director & CFO
DIN : 00443874



Place : Mumbai
Date : 13th February, 2019



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

TO THE BOARD OF DIRECTORS OF 52 WEEKS ENTERTAINMENT LIMITED

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **52 Weeks Entertainment Limited** ("The Company") for the quarter and nine month ended 31st December 2018 ("The Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016.
2. The results included in the Statement is the responsibility of the Company's management and has been approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind-AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016.

Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Results included in the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Unaudited Standalone Financial Results included in the Statement, prepared in accordance with aforesaid Indian Accounting Standards and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Rishabh Jain
(Partner)
M.No. 179547



Place : Mumbai
Date : 13th February 2019



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

TO THE BOARD OF DIRECTORS OF 52 WEEKS ENTERTAINMENT LIMITED

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **52 Weeks Entertainment Limited** ("The Parent") and its Subsidiary (the Parent and its subsidiaries together referred as the "Group") for the quarter and nine month ended 31stDecember 2018 ("The Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016.
2. The results included in this Statement is the responsibility of the Parent's management and has been approved by the Board of Directors of 52 Weeks Entertainment Limited and has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind-AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016.

Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Results included in the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. The Statement Includes the results of the following subsidiary:
 - a) Four Lions Films Private Limited
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Unaudited Consolidated Financial Results included in the Statement, prepared in accordance with aforesaid Indian Accounting Standards and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. The unaudited consolidated financial results include the interim financial results of One (1) subsidiary which has not been reviewed or audited by the auditors, whose interim financial information reflects total revenues as Rs.35,70,87,844/- and Rs. 81,13,50,976/- for three months and nine months ended December 31, 2018 respectively as considered in the unaudited consolidated financial results.

Our report on the statement is not modified in respect of our reliance on the interim financial information certified by management.

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



Rishabh Jain
(Partner)
M. No. 179547



Place : Mumbai

Date : 13th February 2019