

52 WEEKS ENTERTAINMENT LIMITED
(Formerly Known as Shantanu Sheorey Aquakult Limited)

15th June, 2016

To
The Manager
Department of Corporate Services
Bombay Stock Exchange Limited
Dalal Street, Mumbai-400 001

Subject : Revised Audited Financial Results for the year ended March 31, 2016

BSE Code : 531925

Dear Sir,

With reference to your email dated 13th June, 2016 Please find enclosed herewith Revised Audited Financial Results of the Company for the year ended 31st March, 2016, duly approved by the Board of Directors at its meeting held on i.e. 28th May, 2016.

We are also enclosing Auditor's Report of the Statutory Auditors along with Form-A (for Audit Report with Unmodified Opinion), as required under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Please acknowledge & take on record the same.

Thanking You,
Yours faithfully,
For **52 WEEKS ENTERTAINMENT LIMITED**



Cyrus Bhot
Director/ Compliance Officer
DIN-00443874

Encl: a/a



(CIN: L93000MH1993PLC072467)

Unit No.305, Laxmi The Mall, Laxmi Industrial Estate, New Link Road,
Andheri (W) Mumbai-400053. www.52weeksentertainment.com.
E Mail: 52weeksentltd@gmail.com. Tel: 022-40167088, 022- 22842127, Fax: 022 22819226

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STATEMENT OF STANDALONE & CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2016

Particulars	STANDALONE				CONSOLIDATED						(Rs. In Lakhs)
	Quarter ended 31.03.2016 (Audited)	Preceding Quarter ended 31.12.2015 (Un-audited)	Corresponding quarter ended 31.03.2015 (Audited)	Current Year ended 31.03.2016 (Audited)	Previous Year ended 31.03.2015 (Audited)	Quarter ended 31.03.2016 (Audited)	Preceding Quarter ended 31.12.2015 (Un-audited)	Corresponding quarter ended 31.03.2015 (Audited)	Current Year ended 31.03.2016 (Audited)	Previous Year ended 31.03.2015 (Audited)	
1. Income from operations											
(a) Revenue from operations	-	-	-	-	-	273.27	-	-	273.27	-	
(b) Other Operating Income	-	-	-	-	-	-	-	-	-	-	
Total Income	-	-	-	-	-	273.27	-	-	273.27	-	
2. Expenses											
(a) Cost of materials Consumed						239.06			239.06		
(b) Purchase of stock-in-trade						0.80			0.80		
(c) Change in inventories of finished goods, work-in-progress and stock-in-trade											
(d) Employee benefit expense	2.57	2.54	7.13	14.28	15.56	7.25	2.54	7.13	18.96	15.56	
(e) Capital Expenditure for Share Capital Increase	-	-	-	-	5.91	-	-	-	-	5.91	
(f) Depreciation and amortisation expense	0.02	0.02	0.09	0.07	0.18	0.86	0.02	0.09	0.91	0.18	
(g) Other expenses	5.13	22.66	27.20	57.39	36.37	22.82	22.66	27.20	75.08	36.37	
Total expenses	7.72	25.22	34.43	71.74	58.03	270.79	25.22	34.43	334.81	58.03	
3. Profit(Loss) from operations before other Income, finance costs and exceptional items	(7.72)	(25.22)	(34.43)	(71.74)	(58.03)	2.47	(25.22)	(34.43)	(61.55)	(58.03)	
4. Other Income	45.08	45.78	44.19	181.56	157.05	47.89	45.78	44.19	184.38	157.05	
5. Profit/ (Loss) from ordinary activities before finance costs and exceptional items	37.36	20.56	9.76	109.82	99.02	50.37	20.56	9.76	122.83	99.02	
6. Finance Costs	-	-	-	-	-	4.97	-	-	4.97	-	
7. Profit/ (Loss) from ordinary activities after finance costs but before exceptional items	37.36	20.56	9.76	109.82	99.02	45.40	20.56	9.76	117.86	99.02	
8. Exceptional items	-	-	-	-	0.20	-	-	-	-	0.20	
9. Profit/(Loss) from ordinary activities before tax	37.36	20.56	9.76	109.82	98.82	45.40	20.56	9.76	117.86	98.82	
10. Tax expense	(2.78)	3.81	2.47	10.63	19.02	(1.22)	3.81	2.47	12.19	19.02	
11. Net Profit / (Loss) from ordinary activities after tax	40.14	16.75	7.29	99.19	79.80	46.62	16.75	7.29	105.67	79.80	
12. Extraordinary items (net of tax expense)	-	-	-	-	-	-	-	-	-	-	
13. Net Profit / (Loss) for the period	40.14	16.75	7.29	99.19	79.80	46.62	16.75	7.29	105.67	79.80	
14. Paid-up Equity Share Capital (F.V. Rs. 10/-)	3488.00	3488.00	3488.00	3488.00	3488.00	3488.00	3488.00	3488.00	3488.00	3488.00	
15. Reserves excluding revaluation reserves				(1,795.21)	(1,894.41)				(1,822.29)	(1,894.41)	
16. EPS (Not annualised)											
(a) Basic & Diluted EPS before Extraordinary items	0.12	0.05	0.02	0.28	0.23	0.13	0.05	0.02	0.30	0.23	
(b) Basic & Diluted EFPS after Extraordinary items	0.12	0.05	0.02	0.28	0.23	0.13	0.05	0.02	0.30	0.23	

NOTES :

- The above results have been reviewed by the Audit committee & have been approved by the Board of Directors at their respective meeting held on 28th May, 2016
- The Control of the subsidiary M/s Four Lions Pvt. Ltd. has been acquired on 29th February, 2016. The revenue obtained and the expenditure incurred after the date of control, i.e. 29th February 2016, only have been added to arrive at the Consolidated Results, for the Quarter ended 31st March, 2016 and the year ended 31st March, 2016. The same adjustment is in accordance with the Accounting Standard (AS) 21 "Consolidated Financial Statements".
- The Company has Significant Influence over Peninsula TV Pvt. Ltd by way of holding 50% of Voting power. However, the significant influence is intended to be temporary because the Associate is acquired and held exclusively with a view to its subsequent disposal in the near future. The same adjustment is in accordance with the Accounting Standard (AS) 23 "Accounting for Investment in Associates in Consolidated Financial Statements".
- For both standalone as well as consolidated results, the figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of current financial year.
- Figures have been regrouped wherever necessary.
- The Company's operations constitute a single business segment that is business of Production of television content and Motion Films.
- The statement of assets and liabilities as on 31.03.2016 is as under



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STATEMENT OF STANDALONE & CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2016

Particulars	(Rs.In Lakhs)		(Rs.In Lakhs)	
	STANDALONE		CONSOLIDATED	
	As at (Current Year ended) 31-Mar-16	As at (Previous Year ended) 31-Mar-15	As at (Current Year ended) 31-Mar-16	As at (Previous Year ended) 31-Mar-15
EQUITY AND LIABILITIES				
Shareholders' funds				
a) Share Capital	3,488.00	3,488.00	3,488.00	3,488.00
b) Reserves and Surplus	(1,795.21)	(1,894.41)	(1,822.29)	(1,894.41)
c) Money received against share warrants	-	-	-	-
Sub - Total - Shareholders' Funds	1,692.79	1,593.59	1,665.71	1,593.59
Share application money pending allotment	-	-	-	-
Minority Interest *	-	-	-	-
Non-current liabilities				
a) Long - term borrowings	1,024.42	1,024.42	1,069.42	1,024.42
b) Deferred Tax Liabilities (net)	0.00	0.06	1.18	0.06
Sub - Total - Non-current Liabilities	1,024.43	1,024.48	1,070.60	1,024.48
Current liabilities				
a) Short - term borrowings	159.68	234.68	276.04	234.68
b) Trade payables	18.97	18.97	899.34	18.97
c) Other current liabilities	27.20	19.83	55.38	19.83
d) Short-term provisions	1.99	12.88	312.54	12.88
Sub - Total - Current Liabilities	207.84	286.36	1,543.30	286.36
TOTAL - EQUITY AND LIABILITIES	2,925.05	2,904.44	4,279.62	2,904.44
ASSETS				
Non-Current Assets				
a) Fixed Assets	0.04	0.10	15.00	0.10
b) Goodwill on consolidation *	-	-	149.04	-
c) Non-Current investments	104.58	100.00	0.50	100.00
d) Deferred Tax assets (net)	-	-	-	-
e) Long - term loans and advances	2,757.99	2,673.41	2,402.49	2,673.41
f) Other non - Current Assets	9.54	9.54	9.54	9.54
Sub - Total - Non-Current Assets	2,872.14	2,783.06	2,576.56	2,783.06
Current Assets				
a) Inventories	-	-	32.32	-
b) Trade receivables	-	-	285.76	-
c) Cash and cash equivalents	9.29	1.08	21.65	1.08
d) Short-term loans and advances	43.61	120.30	1,363.32	120.30
Sub - Total - Current Assets	52.90	121.38	1,703.05	121.38
TOTAL ASSETS	2,925.05	2,904.44	4,279.62	2,904.44

For 52 WEEKS ENTERTAINMENT LIMITED








 DIRECTOR
 DIN : 00443874

Place : Mumbai
 Date : 28/05/2016



52 WEEKS ENTERTAINMENT LIMITED
(Formerly Known as Shantanu Sheorey Aquakult Limited)

Form-A
(For Audit Report with Unmodified Opinion)

1	Name of the Company	52 Weeks Entertainment Limited
2	Annual Financial Statements for the year ended	31st March 2016 (Standalone)
3	Type of Audit Observation	Unmodified
4	Frequency of observation	Not Applicable
5	Signed by - Cyrus Bhot - Director & CFO Motilal Jain - Partner, M/s Motilal & Associates Statutory Auditors Vipin Shantilal Champawat - Chairman of Audit committee	     









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52 WEEKS ENTERTAINMENT LIMITED

(Formerly Known as Shantanu Sheorey Aquakult Limited)

Form-A (For Audit Report with Unmodified Opinion)

1	Name of the Company	52 Weeks Entertainment Limited
2	Annual Financial Statements for the year ended	31st March 2016 (Consolidated)
3	Type of Audit Observation	Unmodified
4	Frequency of observation	Not Applicable
5	Signed by - Cyrus Bhot - Director & CFO Motilal Jain - Partner, M/s Motilal & Associates Statutory Auditors Vipin Shantilal Champawat - Chairman of Audit committee	     



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INDEPENDENT AUDITOR'S REPORT

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

- 1) We have audited the accompanying Statement of Standalone Financial Results of **52 WEEKS ENTERTAINMENT LIMITED** ("the Company") for the year ended 31st March, 2016 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation And Disclosure Requirements) Regulation, 2015. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related financial statement which is in accordance with the Accounting Standard prescribed under Section 133 of the Companies Act, 2013, as applicable and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement.
- 2) We conducted our audit in accordance with the Standard on Auditing issued by the Institute Of Chartered Accountants Of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide the basis of our audit opinion.




3) In our opinion and to the best of our information and according to the explanation given to us, the Statement:

a. Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015; and

b. Gives a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended 31st March 2016.

4) The Statement includes the results for the Quarter ended 31st March, 2016 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third Quarter of the current financial year which were subject to limited review by us.

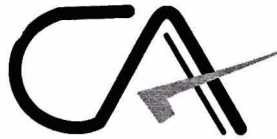
For Motilal & Associates
Chartered Accountants
Registration No.:106584W



Motilal Jain
Partner
M. No. 036811



Place: Mumbai
Date: 28th May, 2016



INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF 52 WEEKS ENTERTAINMENT LIMITED

- 1) We have audited the accompanying Statement of Consolidated Financial Results of **52 WEEKS ENTERTAINMENT LIMITED** ("the Company") and its share of profit of its Subsidiary in for the year ended 31st March, 2016 ("The Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation And Disclosure Requirements) Regulation, 2015. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related consolidated financial statements which are in accordance with the Accounting Standard prescribed under Section 133 of the Companies Act, 2013, as applicable and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement.
- 2) We conducted our audit in accordance with the Standard on Auditing issued by the Institute Of Chartered Accountants Of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide the basis of our audit opinion.

- 3) In our opinion and to the best of our information and according to the explanation given to us, the Statement:
 - a. Includes the share of result of its Subsidiary **Four Lions Films Private Limited**.




- b. Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015; and
- c. Gives a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended 31st March 2016.
- 4) The Control of the subsidiary M/s Four Lions Pvt. Ltd. has been acquired on 29th February, 2016. The Revenue obtained and the Expenditure incurred after the date of control, i.e. 29th February, 2016, have only been added to arrive at the Consolidated Results for the Quarter ended 31st March, 2016 and the year ended 31st March, 2016, as given.
The same adjustment is in accordance with the Accounting Standard (AS) 21 "Consolidated Financial Statements".

The Company has Significant Influence over Peninsula TV Pvt. Ltd by way of holding 50% of Voting power. However, the significant influence is intended to be temporary because the Associate is acquired and held exclusively with a view to its subsequent disposal in the nearfuture.

The same adjustment is in accordance with the Accounting Standard (AS) 23 "Accounting for Investment in Associates in Consolidated Financial Statements".

- 5) The Consolidated Financial Results includes the Company's share of profit after tax Rs.6,47,690/- as at 31st March, 2016, as considered in the Consolidated Financial Results, in respect of one Subsidiary, based on their unaudited financial information. Our opinion on the statement, in so far as it relates to the amounts and disclosures included in respect of this Subsidiary, is based solely on such audited financial information. In our opinion and according to the information and explanation given to us by the management, this financial information are not material to the company our opinion on the statement is not modified in respect of reliance such audited financial statements of the Subsidiary.

For Motilal & Associates
Chartered Accountants
Registration No.:106584W


Motilal Jain
Partner
M. No. 036811



Place: Mumbai
Date: 28th May, 2016