
52 WEEKS ENTERTAINMENT LIMITED

Date : 10.11.2020

To,
The Manager (Listing)
Bombay Stock Exchange Ltd,
P. J. Towers, Dalal Street, Fort,
Mumbai- 400001
Scrip Code: 531925

Dear Sir,

Sub:- Outcome of Board Meeting of the Company

We wish to inform you that Board of Directors of the Company in their meeting held on Tuesday 10th November,2020 approved the Unaudited Financial Results for the quarter ended 30th September,2020.

Further the board meeting commenced at 3.00 pm and concluded at 3.45 pm.

Thanking you,
For, 52 Weeks Entertainment Limited


Romin Shah
Company Secretary



(CIN: L93000MH1993PLC072467)

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

www.52weeksentertainment.com.

E Mail: 52weeksentltd@gmail.com. Tel: 022-22842127

52 WEEKS ENTERTAINMENT LIMITED

(CIN : L93000MH1993PLC072467)

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

Website : www.52weeksentertainment.com. E-Mail: 52weeksenthd@gmail.com. Tel: 022 22842127.

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE 2nd QUARTER & HALF YEAR ENDED ON SEPTEMBER 30, 2020

(Rs. in Lakhs except EPS)

Particulars	Quarter ended			Half Year Ended		Year Ended 31.03.2020 Audited
	30.09.2020 Unaudited	30.06.2020 Unaudited	30.09.2019 Unaudited	30.09.2020 Unaudited	30.09.2019 Unaudited	
I. Income						
Revenue from Operations	-	-	1.99	0.43	1.99	2.27
Other Income	-	0.43	1.99	0.43	1.99	2.27
Total Income	-	0.43	1.99	0.43	1.99	2.27
II. Expenses						
Cost of Materials Consumed	-	-	-	-	-	-
Purchase of stock in trade	-	-	-	-	-	-
Changes in Inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	-	697.89	-	697.89	-	-
Employee Benefits Expense	1.80	2.03	3.30	3.83	6.24	12.45
Finance costs	0.00	0.05	0.01	0.05	0.03	0.41
Depreciation, Amortisation and Depletion Expenses	-	-	0.00	-	0.00	0.00
Other Expenses	5.06	0.77	3.23	5.83	9.35	21.33
Total Expenses	6.86	700.74	6.54	707.60	15.62	34.19
III. Profit / (Loss) before exceptional items and tax	(6.86)	(700.31)	(4.55)	(707.17)	(13.64)	(31.92)
IV. Exceptional Item	-	-	-	-	-	-
V. Profit before Tax	(6.86)	(700.31)	(4.55)	(707.17)	(13.64)	(31.92)
VI. Tax Expense						
- Current Tax	-	-	-	-	-	-
- Short / (Excess) provision of Previous Year	-	-	-	-	-	-
- Deferred Tax	-	-	-	-	-	-
VII. Profit for the Period	(6.86)	(700.31)	(4.55)	(707.17)	(13.64)	(31.92)
Other comprehensive Income (after tax)	-	-	-	-	-	-
Total Comprehensive Income for the Period	(6.86)	(700.31)	(4.55)	(707.17)	(13.64)	(31.92)
Paid up Equity Share Capital (Face Value Rs. 10/- Each)	3,488,000	3,488,000	3,488,000	3,488,000	3,488,000	3,488,000
Other Equity	-	-	-	-	-	-
Earnings per Equity Share (Face Value Rs. 10) (Not annualised)						
(a) Basic	(0.02)	(2.01)	(0.01)	(2.03)	(0.04)	(0.09)
(b) Diluted	(0.02)	(2.01)	(0.01)	(2.03)	(0.04)	(0.09)



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Notes

- 1 The unaudited financial results for the quarter and half year ended 30th September, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10th November, 2020 in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.
- 2 The aforesaid unaudited financial results for the quarter and half year ended 30th September, 2020 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 unaudited results for the quarter ended 30 September, 2020 have been subjected to limited review by the Statutory Auditors of the Company.
- 4 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."
- 5 There is a Stock write-off amounting to 6.98 crores in the Quarter ended 30th June 2020. The Stock write-off pertain to expiry of the Rights to use Picture distribution.
- 6 The WDV of the assets have already been reduced to 5% of the Cost, which is the estimated Scrap Value as per the Companies Act, 2013. Hence no depreciation is charged in Quarter 1 and 2 of the Current Year.
- 7 The figures for the previous period have been regrouped, rearranged and reclassified, wherever necessary.

FOR 52 WEEKS ENTERTAINMENT LIMITED



CYRUS BHOT
Director & CFO
DIN : 00443874



Place : Mumbai
Date : 10th November, 2020

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 22842127

(CIN : L93000MH1993PLC072467)

STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Particulars	30-09-2020	31-03-2020
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	0.00	-
b Deferred Tax Assets (net)	67.63	67.63
c Other Non-current assets	66.16	83.23
Total Non-current assets	133.80	150.86
2 Current assets		
a Inventories	16.00	713.89
b Financial Assets	-	-
i Trade receivables	259.00	259.45
ii Cash and cash equivalents	5.06	1.81
iii Loans	749.67	749.67
c Other current assets	1,056.14	1,051.14
Total Current assets	2,085.87	2,775.96
Total Assets	2,219.67	2,926.82
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	3,488.00	3,488.00
b Other Equity	(2,501.15)	(1,793.98)
Total Equity	986.85	1,694.02
2 LIABILITIES		
a Current liabilities		
i Financial Liabilities		
Borrowings	1,145.10	1,145.10
Trade payables	53.26	53.26
ii Other current liabilities	34.46	34.44
Total Current Liabilities	1,232.82	1,232.80
Total Liabilities	1,232.82	1,232.80
TOTAL EQUITY AND LIABILITIES	2,219.67	2,926.82

FOR 52 WEEKS ENTERTAINMENT LIMITED

Cyrus

CYRUS BHOT
 Director & CFO
 DIN : 00443874



Place : Mumbai
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Cash Flow Statement

Particulars	Note No.	Half Year Ended 30.09.2020	Half Year Ended 30.09.2019
Cash flows from Operating Activities			
Net Profit before Tax		(707.17)	(13.64)
Adjusted For :			
Depreciation and Amortization		-	0.00
Interest Income		(0.43)	(1.99)
Finance costs		0.05	0.03
Operating profit / (Loss) before working capital changes		(707.55)	(15.59)
Changes in Working Capital:			
(Increase)/Decrease in Trade Receivables		0.45	40.00
(Increase)/Decrease in Inventories		697.89	(0.00)
(Increase)/Decrease in Other Assets		(5.00)	(1.59)
Increase/(Decrease) in Other Non Current Assets		17.07	-
Increase/(Decrease) in Trade Payables		-	1.78
Increase/(Decrease) in Other current liabilities		0.02	2.64
Cash Generated from / (used in) Operation		2.87	27.24
Tax paid (net of refunds)		-	-
Net cash flow from operating activities	A	2.87	27.24
Cash flows from Investing Activities			
Interest received		0.43	1.99
Loans given		-	(4.70)
Investments In Subsidiary		-	-
Net cash flow from / (used in) investing activities	B	0.43	(2.71)
Cash flows from Financing Activities			
Repayment from short-term borrowings		-	(24.58)
Finance cost		(0.05)	(0.03)
Loans taken		-	-
Net cash flow from / (used in) Financing activities	(C)	(0.05)	(24.61)
Net increase / (decrease) in Cash and Cash Equivalents	(A+B+C)	3.25	(0.08)
Cash and cash equivalents as at the beginning of the period		1.81	2.26
Cash and cash equivalents as at end of the period		5.06	2.18

FOR 52 WEEKS ENTERTAINMENT LIMITED

Cyrus Bhot

CYRUS BHOT
Director & CFO
DIN : 00443874



Place : Mumbai
Date : 10th November, 2020



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

To

The Board of Directors,
52 WEEKS ENTERTAINMENT LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **52 WEEKS ENTERTAINMENT LIMITED** ("the Company") for the quarter and half-year ended September 30, 2020 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended, read with Circular No. CIR/CFD/CMD1/44/2019 dated 29th March 2019 ("the 'Circular'").
2. This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, 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 relevant rules thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 Statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards ('Ind AS'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with the Circular, 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 M Jain
Partner
Mem. No. :179547



Place : Mumbai
Date : 10/11/2020

UDIN : 20179547AAAABS6745