

WARNER MULTIMEDIA LIMITED

Regd. Office : P-27, Princep Street, 3rd Floor, Kolkata- 700072

CIN : L92100WB1983PLC036338, Email : warner.multimedia@gmail.com, Website : www.warnermultimedia.in

Statement of Unaudited Financial Results for the Quarter & Six Months ended 30th September 2017

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	6 Months ended	Corresponding 6 Months ended	Year to date figures as on
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016	31.03.2017
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	8.60	8.30	0.40	16.90	8.80	22.21
II	Other Income/(Loss)	-	-	-	-	-	-
III	Total Income (I+II)	8.60	8.30	0.40	16.90	8.80	22.21
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases	8.10	6.60	-	14.70	7.50	19.16
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	203.33	-	203.33	-	-
	Employees Benefit Expenses	-	-	1.68	-	3.35	6.20
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	-	-	-	-	-	0.68
	Other Expenses	2.70	2.90	2.15	5.60	5.25	11.00
	Total Expenses (IV)	10.80	212.83	3.83	223.63	16.10	37.04
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(2.20)	(204.53)	(3.43)	(206.73)	(7.30)	(14.83)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(2.20)	(204.53)	(3.43)	(206.73)	(7.30)	(14.83)
VIII	Tax Expenses						
	Current	-	-	-	-	-	28.04
	Deferred Tax	-	-	-	-	-	(0.37)
	Income Tax for Earlier Years	-	-	-	-	-	1.69
	Total Tax Expenses (VIII)	-	-	-	-	-	29.36
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(2.20)	(204.53)	(3.43)	(206.73)	(7.30)	(44.19)
X	Other Comprehensive Income	-	-	-	-	-	-
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-	-
	i) Remeasurements of the defined measurement plan	-	-	-	-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that may be reclassified to Profit or Loss	-	-	-	-	-	-
	Total other Comprehensive Income (X)	-	-	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	(2.20)	(204.53)	(3.43)	(206.73)	(7.30)	(44.19)
XII	Paid-up Equity Share Capital (Face Value of Re 10/- each)	1,855.54	1,855.54	1,855.54	1,855.54	1,855.54	1,855.54
XIII	Reserves excluding revaluation Reserves						(1,995.32)
XIV	Earnings per Share (Face Value of Re 10/- each)						
	a) Basic	(0.01)	(1.10)	(0.02)	(1.11)	(0.04)	(0.24)
	b) Diluted	(0.01)	(1.10)	(0.02)	(1.11)	(0.04)	(0.24)

Notes :

- During the Quarter, the Company has operated only in one Segment viz. Finance & Investments, thus Segmental Report as per AS-17 is not applicable for the Quarter.
- Above results were reviewed by Audit Committee taken on record in Board Meeting held on 13th November, 2017.
- Above Financial Results have been prepared in accordance with IND AS prescribed in Section 133 of Companies Act, 2013 read with relevant rules made there under; as applicable from 1st April 2017. The Company has opted to avail the relaxation provided by SEBI in respect of disclosure requirements for corresponding figures of earlier periods and accordingly figures for the year ended March 31, 2017 have not been presented.
- The preparation of these financial result in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of income, expenses and capital employed. The changes required due to application of Ind AS on retained earnings as well on current year/comparatives, profit/losses have been previously assessed and carried out. Accordingly, judgments, estimates and assumptions made in preparing these financial statements and competitive may require further adjustments that may be necessary due to fresh evidence/facts and interpretations of MCA/ICAI that may be observed/received at the time of finalization of annual financial statements for the year ending on March 31, 2018.
- Reconciliation of Net Profit between previous GAAP to Ind AS for the Quarter ended 30th September 2016**

Particulars	Amount
Net profit for the Period (as per previous GAAP)	(3.43)
Add/(Less) : Adjustments in Statement of Profit & Loss	-
Effect of fair valuation of Finance & Investment	(203.33)
Net Profit as per Ind AS	(206.76)
Other Comprehensive Income	-
Total Comprehensive Income	(206.76)

- The Auditors of the Company have carried out "Limited Review" of the above financial Results.

Place : Kolkata
Date : 13th November, 2017

For Warner Multimedia Limited
Sd/-
Jagdish Prasad Purohit
Managing Director

WARNER MULTIMEDIA LIMITED

Statement of Assets & Liabilities as at 30th September 2017

(Rs. In Lakhs)

Particulars	For the Year Ended	
	30th Sept 2017	31st Mar 2017
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Fixed Assets		
Tangible Assets	1.95	1.95
Intangible Assets	-	-
Capital Work in Progress	-	-
Non-Current Investments	236.47	439.80
Deferred Tax Assets (Net)	-	-
Long Term Loans & Advances	-	-
Other Non-Current Assets	-	-
Total Non-Current Assets ...	238.42	441.75
Current Assets		
Inventories	75.00	75.00
Financial Assets		
Current Investments	-	-
Trade Receivables	0.12	0.12
Cash & Cash Equivalents	0.60	3.94
Bank Balances	6.27	5.93
Short Term Loans & Advances	245.43	245.43
Other Financial Assets	-	-
Other Current Assets	2.19	2.19
Total Non-Current Assets ...	329.61	332.61
Total Assets	568.03	774.36
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,855.54	1,855.54
Reserves & Surplus	(2,202.06)	(1,995.33)
Money Received against Share Warrants	-	-
Total Equity ...	(346.52)	(139.79)
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	319.63	319.63
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	162.43	162.43
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	482.06	482.06
Current Liabilities		
Financial Liabilities		
Short Term Borrowings	-	-
Trade Payables	2.80	2.80
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	0.17	0.17
Other Current Liabilities	429.52	429.12
Total Current Liabilities ...	432.49	432.09
Total Liabilities	914.55	914.15
Total Equity & Liabilities	568.03	774.36