

JMD VENTURES LIMITED

Regd. Office : Unit No. 323/324, 3rd Floor, Building No. 9, Laxmi Plaza, New Link Road, Andheri (West), Mumbai-400053.

CIN : L67190MH2000PLC033180, Email : jmdtele@gmail.com, Website : www.jmdlimited.com

Statement of Unaudited Financial Results for the Quarter & Six Months ended 30th September 2021

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
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	8.822	4.700	4.375	13.522	11.227	379.650
II	Other Income/(Loss)	3.750	3.750	-	7.500	-	0.797
III	Total Income (I-II)	12.572	8.450	4.375	21.022	11.227	380.447
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-	7.971
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(0.286)	(13.550)	-	(13.836)	-	344.504
	Employees Benefit Expenses	4.000	4.000	3.840	8.000	6.160	15.791
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	1.445	1.445	2.231	2.890	4.462	8.695
	Other Expenses	2.270	7.360	1.240	9.630	7.932	11.402
	Total Expenses (IV)	7.430	(0.746)	7.311	6.684	18.554	388.362
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	5.143	9.196	(2.936)	14.338	(7.327)	(7.915)
VI	Exceptional Items	-	-	220.000	-	520.000	329.267
VII	Profit / (Loss) before Tax (V-VI)	5.143	9.196	(222.936)	14.338	(527.327)	(337.182)
VIII	Tax Expenses						
	Current	1.286	2.299	-	3.585	-	-
	Deferred Tax	(0.359)	(0.359)	(0.321)	(0.718)	(0.642)	0.276
	Total Tax Expenses (VIII)	0.927	1.940	(0.321)	2.867	(0.642)	0.276
IX	Profit for the Period / Year from continuing operations (VII-VIII)	4.216	7.256	(222.615)	11.472	(526.685)	(336.906)
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)	4.216	7.256	(222.615)	11.472	(526.685)	(336.906)
XII	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	1,442.920	1,442.920	1,442.920	1,442.920	1,442.920	1,442.920
XIII	Other Equity				1,797.232		1,785.760
XIV	Earnings per Share (Face Value of Rs. 10/- each)						
	a) Basic	0.029	0.050	(1.543)	0.080	(3.650)	(2.335)
	b) Diluted	0.029	0.050	(1.543)	0.080	(3.650)	(2.335)

Note : Please refer accompanied Notes to Financial Results

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Statement of Standalone Un-Audited Segment Results for the Quarter & Six Months ended 30th September, 2021

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
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Segment Revenue						
	Music & Entertainment Segment	8.822	4.700	1.000	13.522	4.477	12.750
	Finance & Investment Segment	3.750	3.750	3.375	7.500	6.750	354.197
	Other Unallocable Segment	-	-	-	-	-	13.500
	Total Segment Revenue	12.572	8.450	4.375	21.022	11.227	380.447
2	Less : Inter-Segment Revenue	-	-	-	-	-	-
3	Net Segment Revenue (1-2)	12.572	8.450	4.375	21.022	11.227	380.447
4	Segment Results Profit / (Loss) before Tax, Interest, Depreciation and Amortization Expenses						
	Music Segment& Entertainment Segment	2.143	2.000	(0.311)	4.143	(8.077)	(3.300)
	Finance & Investment Segment	3.000	7.196	(2.625)	10.195	0.750	(4.615)
	Other Unallocable Activities	-	-	(220.000)	-	(520.000)	(329.267)
	Total Segment Profit / (Loss)	5.143	9.196	(222.936)	14.338	(527.327)	(337.182)
5	Less:						
	Finance Cost	-	-	-	-	-	-
	Other Unallocable Expenses	-	-	-	-	-	-
	Total	5.143	9.196	(222.936)	14.338	(527.327)	(337.182)
6	Add : Unallocable Income	-	-	-	-	-	-
7	Total Profit before Tax	5.143	9.196	(222.936)	14.338	(527.327)	(337.182)
8	Segment Assets						
	Music Segment	196.438	196.433	2.810	196.438	2.810	196.433
	Finance & Investment Segment	2,892.319	2,885.000	2,323.000	2,892.319	2,323.000	2,884.819
	Total Allocable Segment Assets	3,088.757	3,081.433	2,325.810	3,088.757	2,325.810	3,081.252
	Add : Un-allocable Assets	493.250	494.695	512.378	493.250	512.378	496.140
	Total Assets	3,582.007	3,576.128	2,838.188	3,582.007	2,838.188	3,577.392
9	Segment Liabilities						
	Music Segment	-	-	-	-	-	-
	Finance & Investment Segment	76.043	76.034	76.043	76.043	76.043	76.034
	Total Allocable Segment Assets	76.043	76.034	76.043	76.043	76.043	76.034
	Add : Un-allocable Assets	70.788	71.788	70.788	70.788	70.788	70.788
	Total Assets	146.831	147.822	146.831	146.831	146.831	146.822

Notes :

- 1 Above Standalone Results were reviewed and recommended by Audit Committee and taken on record by Board of Directors in their Meeting held on November 12, 2021.
- 2 Previous period figure have been regrouped/rearranged wherever necessary, to correspond with the current period / year classification / disclosures.
- 3 These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind-AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 4 **COVID IMPACT:** The Management has made an assessment of the impact of COVID-19 on the operations, financial performance and position as at and for the quarter and half year ended 30 September 2021 and has concluded that the impact is primarily on the operational aspects of the business during the initial months of half year ended 30 September 2021. The Company has used the principles of prudence in applying judgments, estimates and assumptions based on current assessments and do not foresee any significant impact of Covid-19 on the operations. In assessing the recoverability of assets such as inventories, financial assets and other assets, based on current indicators of future economic conditions, the Company expects to recover the carrying amounts of its assets.
- 5 The Statutory Auditors have carried Limited Review for above Financial Results.

Place : Mumbai
Date : 12th November, 2021

For JMD Ventures Limited
Sd/-
Dhruva Narayan Jha
Managing Director

JMD VENTURES LIMITED
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At 30th Sept 2021	As At 31st March 2021
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	27.449	30.339
Other Intangible Assets	294.791	294.791
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	14.780	14.062
Total Non-Current Assets ...	337.020	339.192
Non-Current Financial Assets		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	0.600	0.600
Other non-current financial assets	-	-
Total Non-Current Financial Assets ...	0.600	0.600
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	623.192	622.906
Financial Assets		
Current Investments	-	-
Investment in Property	94.699	88.658
Trade Receivables	548.469	548.469
Cash & Cash Equivalents	0.168	1.669
Bank Balances	7.356	13.722
Short Term Loans & Advances	1,872.818	1,795.886
Other Financial Assets	61.931	61.931
Other Current Assets	-	-
Total Non-Current Assets ...	3,208.633	3,133.241
Total Assets	3,546.253	3,473.033
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,442.920	1,442.920
Reserves & Surplus	1,797.231	1,785.760
Money Received against Share Warrants	-	-
Total Equity ...	3,240.151	3,228.680
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	-	-
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	92.600	-
Trade Payables	67.730	67.730
Other Financial Liabilities	-	-
Short Term Provisions	3.681	-
Current Tax Liabilities (Net)	-	0.096
Other Current Liabilities	142.091	176.527
Total Current Liabilities ...	306.102	244.353
Total Liabilities	306.102	244.353
Total Equity & Liabilities	3,546.253	3,473.033

JMD VENTURES LIMITED

Cash Flow Statement for the Half Year ended 30th September 2021

(Rs. In Lakhs)

Particulars		As At 30.09.2021	As At 31.03.2021
Cash Flow from/(used in) Operating Activities			
Profit before Tax		14.338	(337.183)
Adjustment for:			
Interest Income on Deposits		-	-
Dividend Income		-	-
Depreciation and Amortization		2.890	8.695
Operating Profit before Working Capital Changes		17.228	(328.488)
Movement in Working Capital:			
Decrease(Increase) In Trade Receivable		-	(331.292)
Decrease(Increase) In Inventories		(0.286)	672.404
Decrease(Increase) In current investment		(8.041)	(39.205)
Decrease(Increase) In Loan – Current		(76.932)	(78.787)
Decrease(Increase) In other Current assets		-	(1.013)
Increase (Decrease) In Trade Payable		-	(0.230)
Increase (Decrease) In Other Current Liabilities Provisions		60.165	89.960
Income tax earlier year		-	-
		(25.094)	311.837
Cash Generated/(used) in Operations	(A)	(7.866)	(16.651)
Cash Flow from Investing Activities			
Decrease(Increase) In Fixed Assets		-	10.062
Deferred Tax		-	-
Adjustment For Depreciation		(2.890)	(8.695)
Net Cash from investing Activities	(B)	(2.890)	1.367
Cash Flow from Financing Activities			
Adjustment for Interest Income on dividend Income		-	-
Adjustment for Interest Income on interest Income		-	-
Adjustment for Excess expenses w/off		-	-
Adjustment for Fair value loss & gain		-	-
Cash Generated/(used) in Investing Activities	(C)	-	-
Net Increase/(Decrease) in Cash and Cash Equivalents	(A+B+C)	(7.866)	(15.284)
Total Cash and Cash Equivalent at beginning of year		15.391	30.675
Total Cash and Cash Equivalent at end of year		7.525	15.391
Net Increase/(Decrease) as disclosed above		7.866	15.284