

## 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.jmdlited.com

### Statement of Audited Financial Results for the Quarter and Year ended 31st March 2021

₹ in Lakhs

Sr. No.	Particulars	Three Months ended			Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Audited	Un-Audited		Audited	
I	Revenue from Operations	371.840	3.333	127.348	379.650	147.013
II	Other Income/(Loss)	(9.328)	3.375	45.200	0.797	45.200
III	<b>Total Income (I+II)</b>	<b>362.512</b>	<b>6.708</b>	<b>172.548</b>	<b>380.447</b>	<b>192.213</b>
IV	<b>Expenses</b>					
	Cost of Material Consumed	-	-	-	-	-
	Purchases	7.971	-	100.989	7.971	100.989
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	344.504	-	62.787	344.504	62.787
	Employees Benefit Expenses	5.791	3.840	2.609	15.791	18.579
	Finance Costs	-	-	-	-	-
	Depreciation & Amortization Expenses	2.002	2.231	2.866	8.695	12.496
	Other Expenses	2.590	0.880	6.834	11.402	19.024
	<b>Total Expenses (IV)</b>	<b>362.857</b>	<b>6.951</b>	<b>176.085</b>	<b>388.362</b>	<b>213.875</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>(0.345)</b>	<b>(0.243)</b>	<b>(3.537)</b>	<b>(7.915)</b>	<b>(21.662)</b>
VI	Exceptional Items (Refer Note No. 3 below)	(190.733)	-	-	329.267	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(191.078)</b>	<b>(0.243)</b>	<b>(3.537)</b>	<b>(337.182)</b>	<b>(21.662)</b>
VIII	<b>Tax Expenses</b>					
	Current	-	-	-	-	-
	Deferred Tax	0.597	(0.321)	(1.975)	0.276	(2.933)
	<b>Total Tax Expenses (VIII)</b>	<b>0.597</b>	<b>(0.321)</b>	<b>(1.975)</b>	<b>0.276</b>	<b>(2.933)</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>(190.481)</b>	<b>0.078</b>	<b>(1.562)</b>	<b>(336.906)</b>	<b>(18.729)</b>
X	<b>Other Comprehensive Income</b>	-	-	-	-	-
	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	-	-	-	-	-
	<b>Total other Comprehensive Income (X)</b>	-	-	-	-	-
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>(190.481)</b>	<b>0.078</b>	<b>(1.562)</b>	<b>(336.906)</b>	<b>(18.729)</b>
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	1,442.920	1,442.920	1,442.920	1,442.920	1,442.920
XIII	Other Equity	-	-	-	1,785.760	2,122.666
XIV	<b>Earnings per Share (Face Value of ₹ 10/- each)</b>					
	a) Basic	(1.320)	0.001	(0.011)	(2.335)	(0.130)
	b) Diluted	(1.320)	0.001	(0.011)	(2.335)	(0.130)

**Note : Please refer accompanied Notes to Financial Results**

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**Statement of Audited Segment Results for the Quarter and Year ended 31st March 2021**

₹ in Lakhs

Sr. No.	Particulars	Three Months ended			Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Audited	Un-Audited		Audited	
<b>1</b>	<b>Segment Revenue</b>					
	Entertainment Segment	4.940	3.333	8.574	12.750	28.239
	Finance & Investment Segment	344.072	3.375	118.774	354.197	118.774
	Other Unallocable Segment	13.500	-	45.200	13.500	45.200
	<b>Total Segment Revenue</b>	<b>362.512</b>	<b>6.708</b>	<b>172.548</b>	<b>380.447</b>	<b>192.213</b>
<b>2</b>	<b>Less : Inter-Segment Revenue</b>	-	-	-	-	-
<b>3</b>	<b>Net Segment Revenue (1-2)</b>	<b>362.512</b>	<b>6.708</b>	<b>172.548</b>	<b>380.447</b>	<b>192.213</b>
<b>4</b>	<b>Segment Results Profit / (Loss) before Tax, Interest, Depreciation and Amortization Expenses</b>					
	Entertainment Segment	6.570	(1.793)	8.120	(3.300)	(10.005)
	Finance & Investment Segment	(6.915)	1.550	(15.480)	(4.615)	(15.480)
	Other Unallocable Activities	(190.733)	-	3.823	(329.267)	3.823
	<b>Total Segment Profit / (Loss)</b>	<b>(191.078)</b>	<b>(0.243)</b>	<b>(3.537)</b>	<b>(337.182)</b>	<b>(21.662)</b>
<b>5</b>	<b>Less :</b>					
	Finance Cost		-	-	-	-
	Other Unallocable Expenses		-	-	-	-
	<b>Total</b>	<b>(191.078)</b>	<b>(0.243)</b>	<b>(3.537)</b>	<b>(337.182)</b>	<b>(21.662)</b>
<b>6</b>	<b>Add : Unallocable Income</b>	-	-	-	-	-
<b>7</b>	<b>Total Profit before Tax</b>	<b>(191.078)</b>	<b>(0.243)</b>	<b>(3.537)</b>	<b>(337.182)</b>	<b>(21.662)</b>
<b>8</b>	<b>Segment Assets</b>					
	Entertainment Segment	196.433	2.810	307.810	196.433	307.810
	Finance & Investment Segment	2,884.819	2,323.000	3,108.027	2,884.819	3,108.027
	<b>Total Allocable Segment Assets</b>	<b>3,081.252</b>	<b>2,325.810</b>	<b>3,415.837</b>	<b>3,081.252</b>	<b>3,415.837</b>
	Add : Un-allocable Assets	496.140	510.147	506.202	496.140	506.202
	<b>Total Assets</b>	<b>3,577.392</b>	<b>2,835.957</b>	<b>3,922.039</b>	<b>3,577.392</b>	<b>3,922.039</b>
<b>9</b>	<b>Segment Liabilities</b>					
	Entertainment Segment	-	79.600	79.600	-	79.600
	Finance & Investment Segment	160.600	-	65.958	160.600	-
	<b>Total Allocable Segment Assets</b>	<b>160.600</b>	<b>79.600</b>	<b>145.558</b>	<b>160.600</b>	<b>79.600</b>
	Add : Un-allocable Assets	81.750	70.180	9.065	81.750	75.015
	<b>Total Assets</b>	<b>242.350</b>	<b>149.780</b>	<b>154.623</b>	<b>242.350</b>	<b>154.615</b>

**Notes :**

- 1 Above Results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on June 23, 2021.
- 2 The Statutory Auditors have carried Statutory Audit for above Financial Results.
- 3 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) – 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- 4 Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- 5 Figures for the quarters ended 31st March 2021 and 31st March 2020 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the third quarter of the respective financial years.
- 6 Estimation of uncertainties relating to the global health pandemic from COVID-19: The Company has considered the possible effects that may result from the pandemic relating to COVID-19 in the preparation of the financial results including the recoverability of carrying amounts of financial and non-financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of the pandemic, the Company has, at the date of approval of the financial results, used internal and external sources of information and expects that the carrying amount of these assets will be recovered. The impact of COVID-19 on the financial results may be different from that estimated as at the date of approval of these financial results.

Place : Mumbai  
Date: June 23, 2021

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

**JMD VENTURES LIMITED**  
Statement of Assets & Liabilities (Standalone)

(Rs. In Lakhs)

Particulars	As At 31st March 2021	As At 31st March 2020
	Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	30.339	40.401
Other Intangible Assets	294.791	294.791
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	14.062	13.786
<b>Total Non-Current Assets ...</b>	<b>339.192</b>	<b>348.978</b>
<b>Non-Current Financial Assets</b>		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	0.600	0.600
Other non-current financial assets	-	-
<b>Total Non-Current Financial Assets ...</b>	<b>0.600</b>	<b>0.600</b>
Other Non-Current Assets	-	0.600
<b>Gross Non-Current Assets ...</b>	<b>-</b>	<b>-</b>
<b>Current Assets</b>		
Inventories	622.906	1,295.310
Investment in Properties	88.658	49.453
<b>Financial Assets</b>		
Current Investments	-	-
Trade Receivables	548.469	217.177
Cash & Cash Equivalents	1.669	21.587
Bank Balances	13.722	9.088
Short Term Loans & Advances	1,795.886	1,717.098
Other Financial Assets	-	-
Other Current Assets	61.931	60.918
<b>Total Non-Current Assets ...</b>	<b>3,133.241</b>	<b>3,370.632</b>
<b>Total Assets .....</b>	<b>3,473.033</b>	<b>3,720.210</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	1,442.920	1,442.920
Reserves & Surplus	1,785.760	2,122.666
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>3,228.680</b>	<b>3,565.586</b>
<b>Share Application Money Pending Allotment</b>	-	-
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	67.730	67.961
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	0.096	0.096
Other Current Liabilities	176.527	86.567
<b>Total Current Liabilities ...</b>	<b>244.353</b>	<b>154.624</b>
<b>Total Liabilities .....</b>	<b>244.353</b>	<b>154.624</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>3,473.033</b>	<b>3,720.210</b>

**JMD Ventures Limited**  
Cash Flow Statement for the Year ended 31st March 2021

(Rs. In Lakhs)

Particulars	As At 31.03.2021	As At 31.03.2020
<b>Cash Flow from/(used in) Operating Activities</b>		
Profit before Tax	(337.182)	(21.662)
<i>Adjustments for</i>		
Interest Income	-	-
Dividend Income	-	-
Depreciation and Amortization Expenses	8.695	12.496
<b>Operating Profit before Working Capital Changes</b>	<b>(328.487)</b>	<b>(9.166)</b>
<b>Movement in Working Capital:</b>		
<i>Adjustments for</i>		
Inventories	672.404	112.239
Trade Receivable	(331.292)	4.417
Current Assets	-	-
Other Current Assets	(1.013)	(0.165)
Current Investments	(39.205)	(49.453)
Trade Receivables, Non-Current	-	-
Loans, Current	(78.787)	(62.661)
Trade Payable, current	(0.230)	(27.432)
Other Current Liabilities	89.960	35.233
Depreciation and Amortisation Expenses	-	-
Provision, Current	-	-
	<b>(A) 311.837</b>	<b>12.178</b>
<b>Cash Generated/(used) in Operations</b>	<b>(16.650)</b>	<b>3.012</b>
<b>Cash Flow from/(used) Investing Activities</b>		
<i>Adjustments for</i>		
Interest & Dividend	-	-
Changes in Fixed Assets	10.062	12.496
Deferred Revenue Expenditure	-	0.168
Depreciation & Amortization Expenses	(8.695)	(12.496)
<b>Cash Generated/(used) in Investing Activities</b>	<b>(B) 1.367</b>	<b>0.168</b>
<b>Net Increase/(decrease) in Cash and Cash Equivalents</b>	<b>(A+B) (15.283)</b>	<b>3.180</b>
Total Cash and Cash Equivalent at beginning of year	30.675	27.495
Total Cash and Cash Equivalent at end of year	15.391	30.675
<b>Net increase/(decrease) as disclosed above</b>	<b>15.284</b>	<b>(3.180)</b>