

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.co.in

Statement of Un-Audited Standalone Financial Results for the Quarter & Half Year ended 30th September 2022

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3 Months	Corresponding 3	6 Months ended	Corresponding 6	Year to date
		30.09.2022	ended 30.06.2022	Months ended	30.09.2022	Months ended	figures as on
		Un-Audited	Un-Audited	30.09.2021	Un-Audited	30.09.2021	31.03.2022
				Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	42.555	22.596	8.822	65.151	13.522	174.447
II	Other Income	54.328	22.786	3.750	77.114	7.500	30.584
III	Total Income (I+II)	96.883	45.382	12.572	142.265	21.022	205.031
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-	11.885
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock in-Trade	-0.285	0.335	(0.286)	0.050	(13.836)	121.409
	Employees Benefit Expenses	4.570	3.380	4.000	7.950	8.000	14.613
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	1.038	1.038	1.445	2.076	2.890	6.202
	Other Expenses	21.343	8.908	2.270	30.251	9.630	43.469
	Total Expenses (IV)	26.666	13.661	7.429	40.327	6.684	197.578
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	70.217	31.721	5.143	101.938	14.338	7.453
VI	Exceptional Items (Damage of Master DVDs, refer Note 3)	-	-	-	-	-	7.883
VII	Profit / (Loss) before Tax (V-VI)	70.217	31.721	5.143	101.938	14.338	15.336
VIII	Tax Expenses						
	Current	14.044	6.244	1.286	20.288	3.585	1.151
	Deferred Tax	-0.026	(0.026)	(0.359)	(0.052)	(0.718)	0.039
	Total Tax Expenses (VIII)	14.018	6.218	0.927	20.236	2.867	1.190
IX	Profit for the Period / Year from continuing operations (VII-VIII)	56.200	25.502	4.216	81.702	11.471	14.146
X	Other Comprehensive Income						
	A. Items that will not be classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI	-	-	-	-	-	-
	ii) Income Tax on above	-	-	-	-	-	-
	Sub-Total A	-	-	-	-	-	-
	B. i) Items that will be classified to Profit or Loss						
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Sub-Total B	-	-	-	-	-	-
	Total other Comprehensive Income A+B (X)	-	-	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	56.200	25.502	4.216	81.702	11.471	14.146
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	2,885.840	1,442.920	1,442.920	2,885.840	1,442.920	1,442.920
XIII	Other Equity				438.687		1,799.906
XVIII	Earnings per Share from Continuing Operations						
	a) Basic	0.195	0.177	0.029	0.283	0.079	0.098
	b) Diluted	0.195	0.177	0.029	0.283	0.079	0.098
XVIII	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVIII	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.195	0.177	0.029	0.283	0.079	0.098
	b) Diluted	0.195	0.177	0.029	0.283	0.079	0.098

Notes :

- Above Standalone Results were reviewed and recommended by Audit Committee and taken on record by Board of Directors in their Meeting held on October 27, 2022.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- 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.
- During the Quarter, the Company has issued Bonus Equity Shares in the ratio of 1:1
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.

Place : Mumbai

Date : October 27, 2022

For JMD Ventures Limited

Sd/-

Dhruva Narayan Jha
Managing Director

JMD VENTURES LIMITED

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Statement of Standalone Un-Audited Segment Results for the Half Year ended 30th September, 2022

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	6 Months ended	Corresponding 6	Year to date
		30.09.2022	Months ended	Months ended	30.09.2022	Months ended	figures as on
		Un-Audited	30.06.2022	30.09.2021	Un-Audited	30.09.2021	31.03.2022
			Un-Audited	Un-Audited		Un-Audited	Audited
1	Segment Revenue						
	Entertainment Segment	6.724	7.921	8.822	14.645	13.522	16.875
	Finance & Investments Segment	35.831	14.675	3.750	50.506	7.500	144.071
	Other Unallocable Segment	54.328	22.786	-	77.114	-	44.083
	Total Segment Revenue	96.882	45.382	12.572	142.264	21.022	205.030
2	Less : Inter-Segment Revenue	-	-	-	-	-	-
3	Net Segment Revenue (1-2)	96.882	45.382	12.572	142.264	21.022	205.030
4	Segment Results Profit / (Loss) before Tax, Interest, Depreciation and Amortization Expenses						
	Entertainment Segment	3.960	4.950	2.143	8.910	4.143	7.868
	Finance & Investments Segment	11.931	3.985	3.000	15.915	10.195	(1.916)
	Other Unallocable Activities	54.328	22.786	-	77.113	-	9.384
	Total Segment Profit / (Loss)	70.219	31.721	5.143	101.938	14.338	15.336
5	Less :						
	Finance Cost	-	-	-	-	-	-
	Other Unallocable Expenses	-	-	-	-	-	-
	Total	70.219	31.721	5.143	101.938	14.338	15.336
6	Add : Unallocable Income	-	-	-	-	-	-
7	Total Profit before Tax	70.219	31.721	5.143	101.938	14.338	15.336
	Less: Exception Items	-	-	-	-	-	-
	Less: Taxes	14.018	6.218	-	14.018	-	-
	Profit After Tax	56.201	25.503	5.143	87.920	14.338	15.336
8	Segment Assets						
	Entertainment Segment	202.083	202.083	196.438	202.083	196.438	202.083
	Finance & Investments Segment	2,792.338	2,790.082	2,892.319	2,792.338	2,892.319	2,894.395
	Total Allocable Segment Assets	2,994.421	2,992.166	3,088.757	2,994.421	3,088.757	3,096.478
	Add : Un-allocable Assets	409.854	347.402	493.250	409.854	493.250	397.535
	Total Assets	3,404.275	3,339.568	3,582.007	3,404.275	3,582.007	3,494.013
9	Segment Liabilities						
	Entertainment Segment	-	-	-	-	-	-
	Finance & Investments Segment	65.450	111.205	76.043	65.450	76.043	162.784
	Total Allocable Segment Liabilities	65.450	111.205	76.043	65.450	76.043	162.784
	Add : Un-allocable Assets	28.891	8.762	70.788	28.891	70.788	101.690
	Total Liabilities	94.341	119.967	146.831	94.341	146.831	264.474

JMD VENTURES LIMITED
Cash Flow Statement for the Half Year ended 30th September 2022

(Rs. In Lakhs)

Particulars		As At 30.09.2022	As At 30.09.2021
Cash Flow from/(used in) Operating Activities			
Profit before Tax		101.938	14.338
Adjustment for:			
Interest Income on Deposits		-	-
Dividend Income		-	-
Depreciation and Amortization		2.076	2.890
Operating Profit before Working Capital Changes		104.014	17.228
Movement in Working Capital:			
Decrease(Increase) In Trade Receivable		143.946	-
Decrease(Increase) In Inventories		(0.096)	(0.286)
Decrease(Increase) In current investment		40.000	(8.041)
Decrease(Increase) In Loan – Current		(81.888)	(76.932)
Decrease(Increase) In other Current assets		(14.250)	-
Increase (Decrease) In Trade Payable		(70.101)	-
Increase (Decrease) In Other Current Liabilities Provisions		(120.323)	60.165
Income tax earlier year		-	-
Total		(102.712)	(25.094)
Cash Generated/(used) in Operations	(A)	1.302	(7.866)
Cash Flow from Investing Activities			
Decrease(Increase) In Fixed Assets		-	-
Deferred Tax		-	-
Adjustment For Depreciation		-	(2.890)
Net Cash from investing Activities	(B)	-	(2.890)
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)	1.302	-
Total Cash and Cash Equivalent at beginning of year		13.290	15.391
Total Cash and Cash Equivalent at end of year		14.592	7.525
Net Increase/(Decrease) as disclosed above		(1.302)	7.866

JMD VENTURES LIMITED
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At 30th Sept 2022	As At 30th Sept 2021
	Un-Audited	Un-Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	22.061	27.45
Other Intangible Assets	294.791	294.79
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	13.971	14.78
Total Non-Current Assets ...	330.823	337.02
Non-Current Financial Assets		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	0.600	0.600
Other non-current financial assets	14.250	-
Total Non-Current Financial Assets ...	14.850	0.600
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	345.67	337.62
Current Assets		
Inventories	507.147	623.192
Financial Assets		
Current Investments	-	-
Investment in Property	-	94.699
Trade Receivables	516.150	548.469
Cash & Cash Equivalents	2.272	0.168
Bank Balances	12.320	7.356
Short Term Loans & Advances	1,971.124	1,872.818
Other Financial Assets	-	-
Other Current Assets	64.181	61.931
Total Non-Current Assets ...	3,073.194	3,208.633
Total Assets	3,418.868	3,546.253
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	2,885.840	1,442.920
Reserves & Surplus	438.687	1,797.231
Money Received against Share Warrants	-	-
Total Equity ...	3,324.527	3,240.151
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	-	-
Current Liabilities		
Financial Liabilities	65.450	-
Short Term Borrowings	-	92.600
Trade Payables	1.489	67.730
Other Financial Liabilities	-	-
Short Term Provisions	20.288	3.681
Current Tax Liabilities (Net)	0.141	-
Other Current Liabilities	6.973	142.091
Total Current Liabilities ...	94.341	306.102
Total Liabilities	94.341	306.102
Total Equity & Liabilities	3,418.868	3,546.253