

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 2023

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	6 Months ended	Corresponding 6	Year to date
		30.09.2023	Months ended	Months ended	30.09.2023	Months ended	figures as on
		Un-Audited	30.06.2023	Un-Audited	Un-Audited	Un-Audited	31.03.2023
			Un-Audited				Audited
I	Revenue from Operations	-13.718	40.302	42.555	26.584	65.151	418.981
II	Other Income	66.664	-	54.328	66.664	77.114	150.153
III	Total Income (I+II)	52.946	40.302	96.883	93.248	142.265	569.134
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	2.10	1.750	-	3.850	-	0.794
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(108.899)	(102.173)	(0.285)	(211.072)	0.050	209.373
	Employees Benefit Expenses	6.440	5.400	4.570	11.840	7.950	19.870
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	0.747	0.746	1.038	1.493	2.076	4.152
	Other Expenses	3.039	9.051	21.343	12.090	30.251	37.231
	Total Expenses (IV)	(96.573)	(85.226)	26.666	(181.799)	40.327	271.420
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	149.519	125.528	70.217	275.047	101.938	297.714
VI	Exceptional Items (Damage of Master DVDs, refer Note 3)	-	-	-	-	-	(0.138)
VII	Profit / (Loss) before Tax (V-VI)	149.519	125.528	70.217	275.047	101.938	297.576
VIII	Tax Expenses						
	Current	31.810	31.150	14.044	62.960	20.288	47.606
	Deferred Tax	-	-	(0.026)	-	(0.052)	(0.303)
	Total Tax Expenses (VIII)	31.810	31.150	14.018	62.960	20.236	47.303
IX	Profit for the Period / Year from continuing operations (VII-VIII)	117.709	94.378	56.200	212.087	81.702	250.273
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)	117.709	94.378	56.200	212.087	81.702	250.273
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	2,885.840	2,885.840	2,885.840	2,885.840	2,885.840	2,885.840
XIII	Other Equity	-	-	-	818.816	-	606.729
XVIII	Earnings per Share from Continuing Operations						
	a) Basic	0.408	0.327	0.195	0.735	0.283	0.867
	b) Diluted	0.408	0.327	0.195	0.735	0.283	0.867
XVIII	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVIII	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.408	0.327	0.195	0.735	0.283	0.867
	b) Diluted	0.408	0.327	0.195	0.735	0.283	0.867

Notes :

- Above Standalone Results were reviewed and recommended by Audit Committee and taken on record by Board of Directors in their Meeting held on November 9, 2023.
- 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 : November 9, 2023

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, 2023

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	6 Months ended	Corresponding 6	Year to date
		30.09.2023	Months ended	Months ended	30.09.2023	Months ended	figures as on
		Un-Audited	30.06.2023	30.09.2022	Un-Audited	30.09.2022	31.03.2023
			Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Segment Revenue						
	Entertainment Segment	9.516	13.218	6.724	22.734	14.645	27.012
	Finance & Investments Segment	30.935	127.508	35.831	58.019	50.506	464.061
	Other Unallocable Segment	12.495	-	54.328	12.495	77.114	78.060
	Total Segment Revenue	52.946	140.726	96.882	93.248	142.264	569.133
2	Less : Inter-Segment Revenue	-	-	-	-	-	-
3	Net Segment Revenue (1-2)	52.946	140.726	96.882	93.248	142.264	569.133
4	Segment Results Profit / (Loss) before Tax, Interest, Depreciation and Amortization Expenses						
	Entertainment Segment	7.990	7.290	3.960	15.280	8.910	19.285
	Finance & Investments Segment	20.135	16.065	11.931	36.200	15.915	201.315
	Other Unallocable Activities	12.495	-	54.328	12.495	77.113	77.114
	Total Segment Profit / (Loss)	40.620	23.355	70.219	63.975	101.938	297.714
5	Less :						
	Finance Cost	-	-	-	-	-	-
	Other Unallocable Expenses	-	-	-	-	-	-
	Total	40.620	23.355	70.219	63.975	101.938	297.714
6	Add : Unallocable Income	108.899	102.173	-	211.072	-	-
7	Total Profit before Tax	149.519	125.528	70.219	275.047	101.938	297.714
	Less: Exceptional Items	-	-	-	-	-	-
	Less: Taxes	31.810	31.150	14.018	62.960	14.018	-
	Profit After Tax	117.709	94.378	56.201	212.087	87.920	297.714
8	Segment Assets						
	Entertainment Segment	207.697	204.326	202.083	207.697	202.083	203.107
	Finance & Investments Segment	3,146.357	3,075.361	2,792.338	3,146.357	2,792.338	3,062.639
	Total Allocable Segment Assets	3,354.054	3,279.687	2,994.421	3,354.054	2,994.421	3,265.746
	Add : Un-allocable Assets	426.320	431.376	409.854	426.320	409.854	455.547
	Total Assets	3,780.374	3,711.063	3,404.275	3,780.374	3,404.275	3,721.293
9	Segment Liabilities						
	Entertainment Segment	-	-	-	-	-	-
	Finance & Investments Segment	27.700	148.291	65.450	27.700	65.450	179.688
	Total Allocable Segment Liabilities	27.700	148.291	65.450	27.700	65.450	179.688
	Add : Un-allocable Assets	16.610	68.827	28.891	16.610	28.891	82.145
	Total Liabilities	44.310	217.118	94.341	44.310	94.341	261.833

JMD VENTURES LIMITED
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At 30th Sept 2023	As At 31st March 2023
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	18.493	19.986
Other Intangible Assets	294.791	294.791
Financial Assets		
Income Tax Assets	-	-
Deferred Tax Assets	13.797	42.283
Total Non-Current Assets ...	327.081	357.06
Non-Current Financial Assets		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	0.600	0.600
Other Non-Current Financial Assets	2.176	-
Total Non-Current Financial Assets ...	2.776	0.600
Other Non-Current Assets	23.267	-
Gross Non-Current Assets ...	353.124	357.66
Current Assets		
Inventories	513.667	298.004
Financial Assets		
Current Investments	-	-
Investment in Property	-	-
Trade Receivables	903.663	940.052
Cash & Cash Equivalents	5.792	0.745
Bank Balances	10.071	34.759
Short Term Loans & Advances	2,080.895	2,025.286
Other Financial Assets	-	-
Other Current Assets	60.686	97.887
Total Non-Current Assets ...	3,574.774	3,396.733
Total Assets	3,927.898	3,754.393
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	2,885.840	2,885.840
Reserves & Surplus	867.139	606.729
Money Received against Share Warrants	-	-
Total Equity ...	3,752.979	3,492.569
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	28.108	-
Short Term Borrowings	-	-
Trade Payables	114.890	7.100
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	21.757	47.606
Other Current Liabilities	10.164	207.118
Total Current Liabilities ...	174.919	261.824
Total Liabilities	174.919	261.824
Total Equity & Liabilities	3,927.898	3,754.393

JMD VENTURES LIMITED
Cash Flow Statement for the Half Year ended 30th September 2023

(Rs. In Lakhs)

Particulars		As At 30.09.2023	As At 30.09.2022
Cash Flow from/(used in) Operating Activities			
Profit before Tax		275.047	101.938
Adjustment for:			
Interest Income on Deposits		-	-
Dividend Income		-	-
Depreciation and Amortization		1.493	2.076
Operating Profit before Working Capital Changes		276.540	104.014
Movement in Working Capital:			
Decrease(Increase) In Trade Receivable		36.389	143.946
Decrease(Increase) In Inventories		(215.663)	(0.096)
Decrease(Increase) In Current Investment		-	40.000
Decrease(Increase) In Loan – Current		(55.609)	(81.888)
Decrease(Increase) In Other Current Assets		37.201	-
Decrease(Increase) In Other Non-Current Assets		(23.267)	(14.250)
Increase (Decrease) In Trade Payable		107.790	(70.101)
Increase (Decrease) In Other Current Liabilities Provisions		(205.207)	(100.035)
Total		(41.826)	(82.424)
Less: Tax Expenses		62.960	-
Cash Generated/(used) in Operations	(A)	21.134	21.590
Cash Flow from Investing Activities			
Purchase of Fixed Assets		-	-
Proceeds from Sale of Investments		-	-
Depreciation and Amortization		(1.493)	(20.288)
Net Cash from investing Activities	(B)	(1.493)	(20.288)
Cash Flow from Financing Activities			
Proceeds from Issue of Shares		-	-
Other Adjustments from Financing Activities		-	-
Cash Generated/(used) in Investing Activities	(C)	-	-
Net Increase/(Decrease) in Cash and Cash Equivalents	(A+B+C)	19.641	1.302
Total Cash and Cash Equivalent at beginning of year		35.504	13.290
Total Cash and Cash Equivalent at end of year		15.863	14.592
Net Increase/(Decrease) as disclosed above		19.641	(1.302)