

## 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 2024

₹ in Lakhs

Sr. No.	Particulars	Three Months ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Un-Audited	Audited	Audited	
I	Revenue from Operations	(9.837)	608.735	16.936	625.481	418.981
II	Other Income/(Loss)	(42.550)	47.098	72.089	71.212	150.153
III	<b>Total Income (I+II)</b>	<b>(52.387)</b>	<b>655.832</b>	<b>89.025</b>	<b>696.693</b>	<b>569.134</b>
IV	<b>Expenses</b>					
	Cost of Material Consumed	-	-	-	-	-
	Purchases	2.125	517.500	0.794	523.475	0.794
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	29.952	(4.140)	18.476	(185.260)	209.373
	Employees Benefit Expenses	7.942	6.288	4.560	26.070	19.870
	Finance Costs	-	-	-	-	-
	Depreciation & Amortization Expenses	2.190	0.746	1.038	4.429	4.152
	Other Expenses	12.095	4.141	6.410	28.326	37.231
	<b>Total Expenses (IV)</b>	<b>54.304</b>	<b>524.535</b>	<b>31.277</b>	<b>397.040</b>	<b>271.420</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>(106.691)</b>	<b>131.297</b>	<b>57.747</b>	<b>299.653</b>	<b>297.714</b>
VI	Exceptional Items	(3.281)	7.975	(0.138)	4.694	(0.138)
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(103.410)</b>	<b>123.322</b>	<b>57.609</b>	<b>294.959</b>	<b>297.576</b>
VIII	<b>Tax Expenses</b>					
	Current	(20.683)	32.824	(0.387)	75.101	47.606
	Deferred Tax	10.386	-	(0.225)	10.386	(0.303)
	<b>Total Tax Expenses (VIII)</b>	<b>(10.297)</b>	<b>32.824</b>	<b>(0.612)</b>	<b>85.487</b>	<b>47.303</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>(93.113)</b>	<b>90.498</b>	<b>58.221</b>	<b>209.472</b>	<b>250.273</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>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>(93.113)</b>	<b>90.498</b>	<b>58.221</b>	<b>209.472</b>	<b>250.273</b>
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
XIII	Other Equity				816.200	606.729
XIV	<b>Earnings per Share (Face Value of ₹ 10/- each)</b>					
	a) Basic	(0.323)	0.314	0.202	0.726	0.867
	b) Diluted	(0.323)	0.314	0.202	0.726	0.867

**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 2024

₹ in Lakhs

Sr. No.	Particulars	Three Months ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Un-Audited	Audited	Audited	
<b>1</b>	<b>Segment Revenue</b>					
	Entertainment Segment	11.162	12.735	2.489	46.631	27.012
	Finance & Investment Segment	(51.056)	643.098	86.539	650.062	464.061
	Other Unallocable Segment	(12.493)	-	(0.004)	-	78.060
	<b>Total Segment Revenue</b>	<b>(52.387)</b>	<b>655.833</b>	<b>89.024</b>	<b>696.693</b>	<b>569.133</b>
<b>2</b>	<b>Less : Inter-Segment Revenue</b>	-	-	-	-	-
<b>3</b>	<b>Net Segment Revenue (1-2)</b>	<b>(52.387)</b>	<b>655.833</b>	<b>89.024</b>	<b>696.693</b>	<b>569.133</b>
<b>4</b>	<b>Segment Results Profit / (Loss) before Tax, Interest, Depreciation and Amortization Expenses</b>					
	Entertainment Segment	7.823	9.015	2.090	32.118	19.285
	Finance & Investment Segment	(94.044)	114.307	-	267.535	201.315
	Other Unallocable Activities	(12.495)	-	-	-	77.114
	<b>Total Segment Profit / (Loss)</b>	<b>(98.716)</b>	<b>123.322</b>	<b>2.090</b>	<b>299.653</b>	<b>297.714</b>
<b>5</b>	<b>Less :</b>					
	Finance Cost	-	-	-	-	-
	Other Unallocable Expenses	-	-	-	-	-
	<b>Total</b>	<b>(98.716)</b>	<b>123.322</b>	<b>2.090</b>	<b>299.653</b>	<b>297.714</b>
<b>6</b>	<b>Add : Unallocable Income</b>	-	-	-	-	-
<b>7</b>	<b>Total Profit before Tax</b>	<b>(98.716)</b>	<b>123.322</b>	<b>2.090</b>	<b>299.653</b>	<b>297.714</b>
<b>8</b>	<b>Segment Assets</b>					
	Entertainment Segment	209.077	207.999	203.107	209.077	203.107
	Finance & Investment Segment	3,335.678	4,232.864	3,062.639	3,335.678	3,062.639
	<b>Total Allocable Segment Assets</b>	<b>3,544.755</b>	<b>4,440.863</b>	<b>3,265.746</b>	<b>3,544.755</b>	<b>3,265.746</b>
	Add : Un-allocable Assets	354.940	384.611	534.942	354.940	455.547
	<b>Total Assets</b>	<b>3,899.695</b>	<b>4,825.473</b>	<b>3,800.688</b>	<b>3,899.695</b>	<b>3,721.293</b>
<b>9</b>	<b>Segment Liabilities</b>					
	Entertainment Segment	-	-	-	-	-
	Finance & Investment Segment	122.377	25.208	179.688	122.377	179.688
	<b>Total Allocable Segment Assets</b>	<b>122.377</b>	<b>25.208</b>	<b>179.688</b>	<b>122.377</b>	<b>179.688</b>
	Add : Un-allocable Assets	75.105	8.140	82.145	75.105	82.145
	<b>Total Assets</b>	<b>197.482</b>	<b>33.348</b>	<b>261.833</b>	<b>197.482</b>	<b>261.833</b>

**Notes :**

- 1 Above Results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on May 27, 2024.
- 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 2024 and 31st March 2023 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.

Place : Mumbai  
Date : May 27, 2024

**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 2024	As At 31st March 2023
	Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	32.783	19.985
Other Intangible Assets	294.791	294.791
Financial Assets	-	-
Income Tax Assets	-	-
Other Non Current Assets	14.850	14.850
Deferred Tax Assets	12.516	28.033
<b>Total Non-Current Assets ...</b>	<b>354.940</b>	<b>357.659</b>
<b>Non-Current Financial Assets</b>		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other non-current financial assets	-	-
<b>Total Non-Current Financial Assets ...</b>	<b>-</b>	<b>-</b>
Other Non-Current Assets	-	-
<b>Gross Non-Current Assets ...</b>	<b>-</b>	<b>-</b>
<b>Current Assets</b>		
Inventories	489.235	298.004
Investment in Properties	-	-
<b>Financial Assets</b>		
Current Investments	-	-
Trade Receivables	866.305	940.052
Cash & Cash Equivalents	8.571	0.745
Bank Balances	0.415	34.759
Short Term Loans & Advances	2,110.725	2,025.286
Other Financial Assets	-	-
Other Current Assets	69.504	97.887
<b>Total Non-Current Assets ...</b>	<b>3,544.755</b>	<b>3,396.733</b>
<b>Total Assets .....</b>	<b>3,899.695</b>	<b>3,754.392</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	2,885.840	2,885.840
Reserves & Surplus	816.200	606.729
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>3,702.040</b>	<b>3,492.569</b>
<b>Share Application Money Pending Allotment</b>	-	-
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Provisions	75.101	47.606
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>75.101</b>	<b>47.606</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	7.100	7.100
Other Financial Liabilities	93.242	179.688
Short Term Provisions	-	-
Current Tax Liabilities (Net)	2.649	14.304
Other Current Liabilities	19.564	13.125
<b>Total Current Liabilities ...</b>	<b>122.554</b>	<b>214.216</b>
<b>Total Liabilities .....</b>	<b>197.655</b>	<b>261.823</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>3,899.695</b>	<b>3,754.392</b>

**JMD Ventures Limited**  
Cash Flow Statement for the Year ended 31st March 2024

(Rs. In Lakhs)

Particulars		As At 31.03.2024	As At 31.03.2023
<b>Cash Flow from/(used in) Operating Activities</b>			
Profit before Tax		299.653	297.714
<i>Adjustments for</i>			
Interest Income		-	-
Dividend Income		-	-
Depreciation and Amortization Expenses		4.152	4.152
<b>Operating Profit before Working Capital Changes</b>		<b>303.805</b>	<b>301.866</b>
<b>Movement in Working Capital:</b>			
<i>Adjustments for</i>			
Inventories		(191.231)	209.143
Trade Receivable		73.747	(279.956)
Current Assets		-	-
Other Current Assets		28.383	(33.904)
Current Investments		-	40.000
Other Non-Current Assets		-	(28.260)
Loans, Current		(85.439)	(136.050)
Trade Payable, current		-	(64.490)
Other Current Liabilities		(139.269)	17.498
Exceptional Items		(4.694)	0.216
Deferred Tax Provision		(10.387)	-
	(A)	<b>(328.890)</b>	<b>(275.803)</b>
<b>Cash Generated/(used) in Operations</b>		<b>(25.085)</b>	<b>26.063</b>
<b>Cash Flow from/(used) Investing Activities</b>			
<i>Adjustments for</i>			
Interest & Dividend		-	-
Changes in Fixed Assets		(12.797)	-
Deferred Revenue Expenditure		-	0.303
Deferred Tax		15.516	-
Depreciation & Amortization Expenses		(4.152)	(4.152)
<b>Cash Generated/(used) in Investing Activities</b>	(B)	<b>(1.433)</b>	<b>(3.849)</b>
<b>Net Increase/(decrease) in Cash and Cash Equivalents</b>	(A+B)	<b>(26.518)</b>	<b>22.214</b>
Total Cash and Cash Equivalent at beginning of year		35.504	13.290
Total Cash and Cash Equivalent at end of year		8.986	35.504
<b>Net increase/(decrease) as disclosed above</b>		<b>26.518</b>	<b>(22.214)</b>