



November 9, 2023

The Deputy Manager
Department of Corporate Services
BSE Limited
P. J. Towers, Dalal Street, Fort
Mumbai - 400 001

Ref: Scrip Code 511092

Sub: Submission of Unaudited Financial Results for Q2FY24

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI LODR Regulations, 2015, we are enclosing with this letter, Provisional Financial Results (Un-audited) together with Cash Flow Statement and Statement of Assets & Liabilities for the 2nd quarter ended on 30th September 2023 (Q-II) for the Financial Year ended 31st March 2024 along with Limited Review Report by Statutory Auditors.

The meeting was commenced at 16.15 Hrs. and concluded at 17.00 Hrs.

Kindly take the same on your record & oblige.

Thanking You,

Yours Faithfully,
For **JMD VENTURES LIMITED**

DHRUVA NARAYAN JHA
DIN: 01286654
MANAGING DIRECTOR

Enclosed: a/a



RAJESH KUMAR GOKUL CHANDRA & ASSOCIATES
CHARTERED ACCOUNTANTS

38/48, ADYA NATH SAHA ROAD,
ROOM NO.10, 2ND FLOOR,
KOLKATA 700 048
Mobile No. 09331784007
Email rkgca@hotmail.com

Limited Review Report by Auditors

The Board of Directors
JMD Ventures Limited

We have reviewed the accompanying statement of **Un-Audited** Standalone Financial Results of **M/S. JMD Ventures Limited** for the quarter and year to date results for the period from 1st April 2023 to 30th September 2023 which are included in the accompanying 'Financial Results' together with the notes thereon ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind As 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity', specified under Section 143(10) of the Companies Act 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rajesh Kumar Gokul Chandra & Associates
Chartered Accountants
FRN : 323891E

Place: Kolkata
Date: November 9, 2023



Archana Jhunjunwala
(Archana Jhunjunwala)
Partner
Membership No. o69098
UDIN : 23069098BHBNN06887

Branch : E 33, Scheme 19, Pearl Residency, Unit No 2, Murlipura, Jaipur, Rajasthan - 302039

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.jmdltd.com

Statement of Un-Audited Standalone Financial Results for the Quarter & Half Year ended 30th September 2023

Sr. No.	Particulars	₹ in Lakhs					
		3 Months ended 30.09.2023	Preceding 3 Months ended 30.06.2023	Corresponding 3 Months ended 30.09.2022	6 Months ended 30.09.2023	Corresponding 6 Months ended 30.09.2022	Year to date figures as on 31.03.2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations						
II	Other Income	13.366	13.218	42.555	26.584	65.151	418.981
III	Total Income (I+II)	39.580	27.084	54.328	66.664	77.114	150.153
IV	Expenses	52.946	40.302	96.883	93.248	142.265	569.134
	Cost of Material Consumed						
	Purchases of Stock in Trade						
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	2.10	1.750	-	3.850	-	0.794
	Employees Benefit Expenses	(108.899)	(102.173)	(0.285)	(211.072)	0.050	209.373
	Finance Costs	6.440	5.400	4.570	11.840	7.950	19.870
	Depreciation & Amortization Expenses						
	Other Expenses	0.747	0.746	1.038	1.493	2.076	4.152
	Total Expenses (IV)	3.039	9.051	21.343	12.090	30.251	37.231
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(96.573)	(85.226)	26.666	(181.799)	40.327	271.420
VI	Exceptional Items (Damage of Master DVDs, refer Note 3)	149.519	125.528	70.217	275.047	101.938	297.714
VII	Profit / (Loss) before Tax (V-VI)	-	-	-	-	-	(0.138)
VIII	Tax Expenses	149.519	125.528	70.217	275.047	101.938	297.576
	Current						
	Deferred Tax	31.810	31.150	14.044	62.960	20.288	47.606
	Total Tax Expenses (VIII)	31.810	31.150	(0.026)	-	(0.052)	(0.303)
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						
XVIII	Earnings per Share from Continuing Operations				818.816		606.729
	a) Basic						
	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.
- 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
Dhruva Narayan Jha
Director

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 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	Un-Audited	Un-Audited	Un-Audited	31.03.2023
1	Segment Revenue						Audited
	Entertainment Segment	9.516	13.218	6.724	22.734	14.645	27.012
	Finance & Investments Segment	30.935	27.084	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	40.302	96.882	93.248	142.264	569.133
2	Less : Inter-Segment Revenue	-	-	-	-	-	-
3	Net Segment Revenue (1-2)	52.946	40.302	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



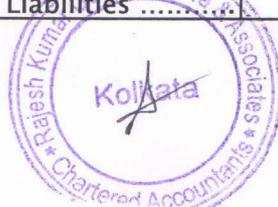
JMD VENTURES LIMITED

Dhruva Narayan Jha
Director

JMD VENTURES LIMITED
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At	As At
	30th Sept 2023	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	818.816	606.729
Money Received against Share Warrants	-	-
Total Equity ...	3,704.656	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)	70.080	47.606
Other Current Liabilities	10.164	207.118
Total Current Liabilities ...	223.242	261.824
Total Liabilities	223.242	261.824
Total Equity & Liabilities	3,927.898	3,754.393



JMD VENTURES LIMITED
Dhruva Narayan Jh

Director

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	(244.489)	(100.035)
Total	(357.648)	(82.424)
Less: Tax Expenses	62.960	-
Cash Generated/(used) in Operations	(A)	21.590
Cash Flow from Investing Activities		
Decrease(Increase) In Fixed Assets	-	-
Deferred Tax	-	-
Adjustment For Depreciation	(1.493)	(20.288)
Net Cash from investing Activities	(B)	(20.288)
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	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)



JMD Ventures Limited
Dhruva Narayan Jh
Director/Authorized Signatory