



May 25, 2022

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 Standalone Audited Financial Results for FY 2021-22

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, Standalone Audited Financial Results, Statement of Assets & Liabilities and Cash Flow Statement for the 4th quarter and Year ended on 31st March 2022 together with "Audit Report" by Statutory Auditors as well as declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, as amended till date.

The meeting was commenced at 9.45 Hrs. and concluded at 10.30 Hrs.

Kindly take the same on your record & oblige.

Thanking You,

Yours Faithfully,
For JMD VENTURES LIMITED

Dhruva Narayan Jha

DHRUVA NARAYAN JHA
DIN: 01286654
MANAGING DIRECTOR

Enclosed: a/a



May 25, 2022

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

Ref: Scrip Code 511092

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

Pursuant to the provision of Clause (d) of sub regulation (3) of Regulation 33 of SEBI (LODR) Regulations, 2015 as notified on 25th May 2016, we hereby declare and confirm that the Statutory Auditors of the Company, M/s. Mahato Prabir & Associates, Chartered Accountants, Kolkata have issued an Audit Report with unmodified opinion on Standalone and Consolidated Financial Statements of the Company for the year ended 31st March 2022.

Kindly take the same on your record & oblige.

Thanking You,

Yours Faithfully,
For JMD VENTURES LIMITED

Dhruva Narayan Jha

DHRUVA NARAYAN JHA
DIN: 01286654
MANAGING 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.jmdlimited.com

Statement of Audited Financial Results for the Quarter and Year ended 31st March 2022

₹ in Lakhs

Sr. No.	Particulars	Three Months ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Un-Audited		Audited	
I	Revenue from Operations	158.665	2.260	371.840	174.447	379.650
II	Other Income/(Loss)	8.034	15.050	(9.328)	30.584	0.797
III	Total Income (I+II)	166.699	17.310	362.512	205.031	380.447
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchases	11.885	-	7.971	11.885	7.971
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	135.245	-	344.504	121.409	344.504
	Employees Benefit Expenses	2.613	4.000	5.791	14.613	15.791
	Finance Costs	-	-	-	-	-
	Depreciation & Amortization Expenses	1.867	1.445	2.002	6.202	8.695
	Other Expenses	32.689	1.150	2.590	43.469	11.402
	Total Expenses (IV)	184.299	6.595	362.857	197.578	388.362
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(17.600)	10.715	(0.345)	7.453	(7.915)
VI	Exceptional Items (Refer Note No. 3 below)	7.883	-	(190.733)	7.883	329.267
VII	Profit / (Loss) before Tax (V-VI)	(9.717)	10.715	(191.078)	15.336	(337.182)
VIII	Tax Expenses					
	Current	(5.112)	2.678	-	1.151	-
	Deferred Tax	1.116	(0.359)	(0.597)	0.039	0.276
	Total Tax Expenses (VIII)	(3.996)	2.319	(0.597)	1.190	0.276
IX	Profit for the Period / Year from continuing operations (VII-VIII)	5.721	8.396	190.481	14.146	(336.906)
X	Other Comprehensive Income					
	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	-	-	-	-	-
	Total other Comprehensive Income (X)	-	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	5.721	8.396	190.481	14.146	(336.906)
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				1,799.906	1,785.760
XIV	Earnings per Share (Face Value of ₹ 10/- each)					
	a) Basic	0.040	0.058	1.320	0.098	(2.335)
	b) Diluted	0.040	0.058	1.320	0.098	(2.335)

Note : Please refer accompanied Notes to Financial Results



JMD VENTURES LIMITED

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Statement of Audited Segment Results for the Quarter and Year ended 31st March 2022

₹ in Lakhs

Sr. No.	Particulars	Three Months ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Un-Audited		Audited	
1	Segment Revenue					
	Entertainment Segment	1.093	2.260	4.940	16.875	12.750
	Finance & Investment Segment	121.522	15.050	344.072	144.071	354.197
	Other Unallocable Segment	44.083	-	13.500	44.083	13.500
	Total Segment Revenue	166.698	17.310	362.512	205.030	380.447
2	Less : Inter-Segment Revenue	-	-	-	-	-
3	Net Segment Revenue (1-2)	166.698	17.310	362.512	205.030	380.447
4	Segment Results Profit / (Loss) before Tax, Interest, Depreciation and Amortization Expenses					
	Entertainment Segment	3.692	0.033	6.570	7.868	(3.300)
	Finance & Investment Segment	(22.793)	10.682	(6.915)	(1.916)	(4.615)
	Other Unallocable Activities	1.500	-	(190.733)	9.384	(329.267)
	Total Segment Profit / (Loss)	(17.601)	10.715	(191.078)	15.336	(337.182)
5	Less :					
	Finance Cost	-	-	-	-	-
	Other Unallocable Expenses	-	-	-	-	-
	Total	(17.601)	10.715	(191.078)	15.336	(337.182)
6	Add : Unallocable Income	-	-	-	-	-
7	Total Profit before Tax	(17.601)	10.715	(191.078)	15.336	(337.182)
8	Segment Assets					
	Entertainment Segment	202.083	196.433	196.433	202.083	196.433
	Finance & Investment Segment	2,894.395	2,903.569	2,884.819	2,894.395	2,884.819
	Total Allocable Segment Assets	3,096.478	3,100.002	3,081.252	3,096.478	3,081.252
	Add : Un-allocable Assets	397.535	488.915	496.140	397.535	496.140
	Total Assets	3,494.013	3,588.917	3,577.392	3,494.013	3,577.392
9	Segment Liabilities					
	Entertainment Segment	-	76.043	-	-	79.600
	Finance & Investment Segment	162.784	-	160.600	162.784	-
	Total Allocable Segment Assets	162.784	76.043	160.600	162.784	79.600
	Add : Un-allocable Assets	101.690	70.788	81.750	101.690	75.015
	Total Assets	264.474	146.831	242.350	264.474	154.615

Notes :

- 1 Above Results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on May 25, 2022.
- 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 2022 and 31st March 2021 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 25, 2022

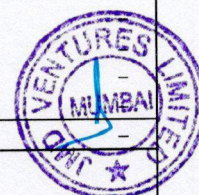


JMD Ventures Limited
Sd/-
Dhruva Narayan Jha
Managing Director

JMD VENTURES LIMITED
Statement of Assets & Liabilities (Standalone)

(Rs. In Lakhs)

Particulars	As At 31st March 2022	As At 31st March 2021
	Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	24.138	30.339
Other Intangible Assets	294.791	294.791
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	14.023	14.062
Total Non-Current Assets ...	332.952	339.192
Non-Current Financial Assets		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	0.600	0.600
Other non-current financial assets	-	-
Total Non-Current Financial Assets ...	0.600	0.600
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	507.147	622.906
Investment in Properties	40.000	88.658
Financial Assets		
Current Investments	-	-
Trade Receivables	660.096	548.469
Cash & Cash Equivalents	1.309	1.669
Bank Balances	11.981	13.722
Short Term Loans & Advances	1,889.235	1,795.886
Other Financial Assets	-	-
Other Current Assets	63.982	61.931
Total Non-Current Assets ...	3,173.750	3,133.241
Total Assets	3,507.302	3,473.033
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,442.920	1,442.920
Reserves & Surplus	1,799.905	1,785.760
Money Received against Share Warrants	-	-
Total Equity ...	3,242.825	3,228.680
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	-	-
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	71.590	67.730
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	1.547	0.096
Other Current Liabilities	191.340	176.527
Total Current Liabilities ...	264.477	244.353
Total Liabilities	264.477	244.353
Total Equity & Liabilities	3,507.302	3,473.033



JMD Ventures Limited

Cash Flow Statement for the Year ended 31st March 2022

(Rs. In Lakhs)

Particulars		As At 31.03.2022	As At 31.03.2021
Cash Flow from/(used in) Operating Activities			
Profit before Tax		7.452	(337.182)
<i>Adjustments for</i>			
Interest Income		-	-
Dividend Income		-	-
Depreciation and Amortization Expenses		6.202	8.695
Operating Profit before Working Capital Changes		13.654	(328.487)
Movement in Working Capital:			
<i>Adjustments for</i>			
Inventories		115.759	672.404
Trade Receivable		(111.627)	(331.292)
Current Assets		-	-
Other Current Assets		(2.052)	(1.013)
Current Investments		48.658	(39.205)
Trade Receivables, Non-Current		-	-
Loans, Current		(93.350)	(78.787)
Trade Payable, current		3.859	(0.230)
Other Current Liabilities		16.264	89.960
Exceptional Items		7.885	-
Depreciation and Amortisation Expenses		-	-
Provision, Current		(1.151)	-
	(A)	(15.755)	311.837
Cash Generated/(used) in Operations		(2.101)	(16.650)
Cash Flow from/(used) Investing Activities			
<i>Adjustments for</i>			
Interest & Dividend		-	-
Changes in Fixed Assets		6.202	10.062
Deferred Revenue Expenditure		-	-
Depreciation & Amortization Expenses		(6.202)	(8.695)
Cash Generated/(used) in Investing Activities	(B)	-	1.367
Net Increase/(decrease) in Cash and Cash Equivalents	(A+B)	(2.101)	(15.283)
Total Cash and Cash Equivalent at beginning of year		15.391	30.675
Total Cash and Cash Equivalent at end of year		13.290	15.391
Net increase/(decrease) as disclosed above		2.101	15.283





MAHATO PRABIR & ASSOCIATES

CHARTERED ACCOUNTANTS

16/26/1B, DOVER TERRACE,
KOLKATA - 700 019.

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of
M/s. JMD Ventures Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of M/s. JMD VENTURES LIMITED (the "Company") for the quarter and year ended March 31, 2022 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting Principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

- A. We draw attention to Notes to the accompanying annual financial results, which describe management's assessment of uncertainty relating to the effects of the COVID-19 pandemic on the Company's operations & other related Matters. Due to COVID-19 pandemic and restrictions imposed by the Government and local administration, the audit processes were carried out based on the remote access to the extent available /feasible and necessary records made available by the Management through digital medium.
- B. Some of the balances of Trade Receivables, Loans and Advances, Trade payable etc. are subject to confirmation from the respective parties and consequential reconciliation/adjustment arising there from, if any.





MAHATO PRABIR & ASSOCIATES

CHARTERED ACCOUNTANTS

16/26/1B, DOVER TERRACE,
KOLKATA - 700 019.

- C. Valuations of the unquoted investment are subject to the valuation by independent valuer. As per management explanation, they are under process to carry out fair valuation from registered valuer and therefore these are shown at its investment Value. Due to not availability of valuation report, we are not able to comment on the same.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



MAHATO PRABIR & ASSOCIATES

CHARTERED ACCOUNTANTS

**16/26/1B, DOVER TERRACE,
KOLKATA - 700 019.**

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Mahato Prabir & Associates
Chartered Accountants
FRN: 325966E

Prabir Mahato
Proprietor
Membership No. 060238



Place: Kolkata
Date: May 25, 2022