



November 12, 2024

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 Q2FY25

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) for the 2nd quarter ended on 30th September 2024 (Q-II) for the Financial Year ended 31st March 2025 together with Cash Flow Statement, Statement of Assets & Liabilities as well as Limited Review Report by Statutory Auditors.

The meeting was commenced at 15.10 Hrs. and concluded at 16.10 Hrs.

Kindly take the same on your record & oblige.

Thanking You,

Yours Faithfully,
For **JMD VENTURES LIMITED**

KAILASH PRASAD PUROHIT
DIN: 01319534
MANAGING DIRECTOR

Enclosed: a/a

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 2024

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	6 Months ended	Corresponding 6	Year to date
		30.09.2024	Months ended	Months ended	30.09.2024	Months ended	figures as on
		Un-Audited	30.06.2024	Un-Audited	Un-Audited	Un-Audited	31.03.2024
			Un-Audited				Audited
I	Revenue from Operations	13.133	122.898	(13.718)	136.031	26.584	625.481
II	Other Income	28.147	24.430	66.664	52.577	66.664	71.212
III	Total Income (I+II)	41.280	147.328	52.946	188.608	93.248	696.693
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	3.789	111.778	2.100	115.567	3.850	523.475
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(7.925)	(54.369)	(108.899)	(62.294)	(211.072)	(185.260)
	Employees Benefit Expenses	4.694	6.050	6.440	10.744	11.840	26.070
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	0.879	0.870	0.747	1.749	1.493	4.429
	Other Expenses	3.792	8.720	3.039	12.512	12.090	28.326
	Total Expenses (IV)	5.229	73.049	(96.573)	78.278	(181.799)	397.040
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	36.051	74.279	149.519	110.330	275.047	299.653
VI	Exceptional Items (Damage of Master DVDs, refer Note 3)	-	-	-	-	-	(4.694)
VII	Profit / (Loss) before Tax (V-VI)	36.051	74.279	149.519	110.330	275.047	294.959
VIII	Tax Expenses						
	Current	11.343	17.000	31.810	28.343	62.960	75.101
	Deferred Tax	-	-	-	-	-	10.386
	Total Tax Expenses (VIII)	11.343	17.000	31.810	28.343	62.960	85.487
IX	Profit for the Period / Year from continuing operations (VII-VIII)	24.708	57.279	117.709	81.987	212.087	209.472
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)	24.708	57.279	117.709	81.987	212.087	209.472
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	-	-	-	898.187	-	816.200
XVIII	Earnings per Share from Continuing Operations						
	a) Basic	0.086	0.198	0.408	0.284	0.735	0.726
	b) Diluted	0.086	0.198	0.408	0.284	0.735	0.726
XVIII	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVIII	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.086	0.198	0.408	0.284	0.735	0.726
	b) Diluted	0.086	0.198	0.408	0.284	0.735	0.726

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 12, 2024.
- 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.
- Balance in the account of Trade Payable, Loans and advances and Other Financial Liabilities are subject to confirmation/reconciliation. If any, The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.

Place : Mumbai
Date : November 12, 2024

For JMD Ventures Limited
Sd/-
Kailash Prasad Purohit
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 Standalone Un-Audited Segment Results for the Half Year ended 30th September, 2024

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	6 Months ended	Corresponding 6	Year to date
		30.09.2024	Months ended	Months ended	30.09.2024	Months ended	figures as on
		Un-Audited	30.06.2024	30.09.2023	Un-Audited	30.09.2023	31.03.2024
			Un-Audited	Un-Audited		Un-Audited	Audited
1	Segment Revenue						
	Entertainment Segment	13.134	12.631	9.516	25.765	22.734	46.631
	Finance & Investments Segment	28.146	134.697	30.935	162.843	58.019	650.062
	Other Unallocable Segment	-	-	12.495	-	12.495	-
	Total Segment Revenue	41.280	147.328	52.946	188.608	93.248	696.693
2	Less : Inter-Segment Revenue	-	-	-	-	-	-
3	Net Segment Revenue (1-2)	41.280	147.328	52.946	188.608	93.248	696.693
4	Segment Results Profit / (Loss) before Tax, Interest, Depreciation and Amortization Expenses						
	Entertainment Segment	7.900	6.350	7.990	14.250	15.280	32.118
	Finance & Investments Segment	28.151	67.929	20.135	96.080	36.200	267.535
	Other Unallocable Activities	-	-	12.495	-	12.495	-
	Total Segment Profit / (Loss)	36.051	74.279	40.620	110.330	63.975	299.653
5	Less :						
	Finance Cost	-	-	-	-	-	-
	Other Unallocable Expenses	-	-	-	-	-	-
	Total	36.051	74.279	40.620	110.330	63.975	299.653
6	Add : Unallocable Income	-	-	108.899	-	211.072	-
7	Total Profit before Tax	36.051	74.279	149.519	110.330	275.047	299.653
	Less: Exceptional Items	-	-	-	-	-	-
	Less: Taxes	11.343	17.000	31.810	28.343	62.960	-
	Profit After Tax	24.708	57.279	117.709	81.987	212.087	299.653
8	Segment Assets						
	Entertainment Segment	209.638	209.077	207.697	209.638	207.697	209.077
	Finance & Investments Segment	3,460.352	3,068.543	3,146.357	3,460.352	3,146.357	3,335.678
	Total Allocable Segment Assets	3,669.990	3,277.620	3,354.054	3,669.990	3,354.054	3,544.755
	Add : Un-allocable Assets	413.278	357.210	409.854	413.278	426.320	354.940
	Total Assets	4,083.268	3,634.830	3,763.908	4,083.268	3,780.374	3,899.695
9	Segment Liabilities						
	Entertainment Segment	-	-	-	-	-	-
	Finance & Investments Segment	199.952	175.951	27.700	199.952	27.700	122.377
	Total Allocable Segment Liabilities	199.952	175.951	27.700	199.952	27.700	122.377
	Add : Un-allocable Assets	123.938	60.359	16.610	123.938	16.610	75.105
	Total Liabilities	323.890	236.310	44.310	323.890	44.310	197.482

JMD VENTURES LIMITED
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At 30th Sept 2024	As At 30th Sept 2023
	Un-Audited	Un-Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	31.034	18.493
Other Intangible Assets	294.791	294.791
Financial Assets		
Income Tax Assets	-	-
Deferred Tax Assets	3.411	13.797
Total Non-Current Assets ...	329.236	327.08
Non-Current Financial Assets		
Non-Current Investments	-	-
Trade Receivables, Non-Current	392.639	903.66
Loans, Non-Current	2,726.132	2,080.895
Other Non-Current Financial Assets	-	2.176
Total Non-Current Financial Assets ...	3,118.771	2,986.734
Other Non-Current Assets	23.955	23.27
Gross Non-Current Assets ...	3,471.962	3,337.082
Current Assets		
Inventories	552.089	513.667
Financial Assets		
Current Investments	-	-
Investment in Property	-	-
Trade Receivables	-	-
Cash & Cash Equivalents	16.472	5.792
Bank Balances	9.754	10.071
Short Term Loans & Advances	-	-
Other Financial Assets	-	-
Other Current Assets	60.687	60.686
Total Non-Current Assets ...	639.002	590.216
Total Assets	4,110.964	3,927.298
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	2,885.840	2,885.840
Reserves & Surplus	898.187	867.139
Money Received against Share Warrants	-	-
Total Equity ...	3,784.027	3,752.979
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	7.100	114.890
Other Financial Liabilities	199.951	-
Short Term Provisions	94.626	-
Current Tax Liabilities (Net)	2.198	21.757
Other Current Liabilities	23.062	10.164
Total Current Liabilities ...	326.937	174.919
Total Liabilities	326.937	174.919
Total Equity & Liabilities	4,110.964	3,927.898

JMD VENTURES LIMITED
Cash Flow Statement for the Half Year ended 30th September 2024

(Rs. In Lakhs)

Particulars		As At 30.09.2024	As At 30.09.2023
Cash Flow from/(used in) Operating Activities			
Profit before Tax		110.330	275.047
Adjustment for:			
Interest Income on Deposits		-	-
Dividend Income		-	-
Depreciation and Amortization		1.749	1.493
Operating Profit before Working Capital Changes		112.079	276.540
Movement in Working Capital:			
Decrease(Increase) In Trade Receivable		473.666	36.389
Decrease(Increase) In Inventories		(62.854)	(215.663)
Decrease(Increase) In Current Investment		-	-
Decrease(Increase) In Loan – Current		(615.407)	(55.609)
Decrease(Increase) In Other Current Assets		8.818	37.201
Decrease(Increase) In Other Non–Current Assets		-	(23.267)
Increase (Decrease) In Trade Payable		-	107.790
Increase (Decrease) In Other Current Liabilities Provisions		129.281	(244.489)
Total		45.583	(81.108)
Less: Tax Expenses		(28.343)	62.960
Cash Generated/(used) in Operations	(A)	17.240	(18.148)
Cash Flow from Investing Activities			
Purchase of Fixed Assets		-	-
Proceeds from Sale of Investments		-	-
Depreciation and Amortization		-	(1.493)
Net Cash from investing Activities	(B)	-	(1.493)
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)	17.240	(19.641)
Total Cash and Cash Equivalent at beginning of year		8.986	35.504
Total Cash and Cash Equivalent at end of year		26.226	15.863
Net Increase/(Decrease) as disclosed above		(17.240)	19.641



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 2024 to 30th September 2024** 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.

Place: Kolkata
Date: November 12, 2024



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

Archana Jhunjunwala

Archana Jhunjunwala
Partner

Membership No. 069098

UDIN: 24069098BRCLVD6220