



May 26, 2026

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 2025-26

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 2026 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 15.00 Hrs. and concluded at 16.05 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



May 26, 2026

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. Rajesh Kumar Gokulchand & Associates, Chartered Accountants, Kolkata have issued an Audit Report with unmodified opinion on Standalone Financial Statements of the Company for the year ended 31st March 2026.

Kindly take the same on your record & oblige.

Thanking You,

Yours Faithfully,
For **JMD VENTURES LIMITED**

KAILASH PRASAD PUROHIT
DIN: 01319534
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.jmdllimited.com

Statement of Audited Financial Results for the Quarter and Year ended 31st March 2026

₹ in Lakhs

Sr. No.	Particulars	Three Months ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Un-Audited	Audited	Audited	
I	Revenue from Operations	14.61	7.49	15.91	46.61	161.55
II	Other Income/(Loss)	21.31	21.39	49.67	85.49	130.78
III	Total Income (I+II)	35.92	28.88	65.58	132.10	292.34
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchases	23.49	-	121.89	25.00	240.98
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(17.92)	0.97	(99.95)	(18.98)	(165.77)
	Employees Benefit Expenses	7.41	5.85	9.38	24.96	28.38
	Finance Costs	-	-	-	-	-
	Depreciation & Amortization Expenses	2.05	0.76	0.91	4.59	3.54
	Other Expenses	12.83	5.12	12.66	33.75	28.27
	Total Expenses (IV)	27.86	12.70	44.89	69.32	135.40
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	8.06	16.18	20.69	62.78	156.94
VI	Exceptional Items	-	-	(17.42)	-	(17.42)
VII	Profit / (Loss) before Tax (V-VI)	8.06	16.18	38.10	62.78	174.35
VIII	Tax Expenses					
	Current	2.88	4.85	6.27	16.65	40.34
	Deferred Tax	14.96	-	1.15	14.96	1.15
	Total Tax Expenses (VIII)	17.84	4.85	7.42	31.61	41.48
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(9.78)	11.33	30.68	31.17	132.87
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)	(9.78)	11.33	30.68	31.17	132.87
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	2,885.84	2,885.84	2,885.84	2,885.84	2,885.84
XIII	Other Equity				980.24	949.08
XIV	Earnings per Share (Face Value of ₹ 10/- each)					
	a) Basic	(0.03)	0.04	0.11	0.11	0.46
	b) Diluted	(0.03)	0.04	0.11	0.11	0.46

Note : Please refer accompanied Notes to Financial Results

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.jmdllimited.com

Statement of Audited Segment Results for the Quarter and Year ended 31st March 2026

₹ in Lakhs

Sr. No.	Particulars	Three Months ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Un-Audited	Audited	Audited	
1	Segment Revenue					
	Entertainment Segment	14.61	7.49	13.46	46.61	48.84
	Finance & Investment Segment	21.31	21.39	52.12	85.49	243.50
	Other Unallocable Segment		-	-	-	-
	Total Segment Revenue	35.92	28.88	65.58	132.10	292.34
2	Less : Inter-Segment Revenue	-	-	-	-	-
3	Net Segment Revenue (1-2)	35.92	28.88	65.58	132.10	292.34
4	Segment Results Profit / (Loss) before Tax, Interest, Depreciation and Amortization Expenses					
	Entertainment Segment	4.82	4.60	7.39	22.92	27.26
	Finance & Investment Segment	3.24	11.58	13.30	39.86	129.68
	Other Unallocable Activities		-	-	-	-
	Total Segment Profit / (Loss)	8.06	16.18	20.68	62.78	156.94
5	Less :					
	Finance Cost	-	-	-	-	-
	Other Unallocable Expenses		-	-	-	-
	Total	8.06	16.18	20.68	62.78	156.94
6	Add : Unallocable Income	-	-	-	-	-
7	Total Profit before Tax	8.06	16.18	20.68	62.78	156.94
8	Segment Assets					
	Entertainment Segment	239.98	240.75	213.37	239.98	213.37
	Finance & Investment Segment	3,456.78	3,448.86	3,504.58	3,456.78	3,504.58
	Total Allocable Segment Assets	3,696.76	3,689.61	3,717.95	3,696.76	3,717.95
	Add : Un-allocable Assets	414.86	341.87	345.91	414.86	345.91
	Total Assets	4,111.62	4,031.48	4,063.86	4,111.62	4,063.86
9	Segment Liabilities					
	Entertainment Segment	-	-	-	-	-
	Finance & Investment Segment	134.51	159.57	148.91	134.51	148.91
	Total Allocable Segment Assets	134.51	159.57	148.91	134.51	148.91
	Add : Un-allocable Assets	124.82	90.48	80.04	124.82	80.04
	Total Assets	259.33	250.05	228.95	259.33	228.95

Notes :

- 1 Above Results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on May 26, 2026.
- 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 2026 and 31st March 2025 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 26, 2026

JMD Ventures Limited
Sd/-
Kailash Prasad Purohit
Managing Director

JMD VENTURES LIMITED
Statement of Assets & Liabilities (Standalone)

(Rs. In Lakhs)

Particulars	As At 31st March 2026	As At 31st March 2025
	Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	45.16	29.57
Other Intangible Assets	294.79	294.79
Financial Assets	-	-
Income Tax Assets	-	-
Other Non Current Assets	44.77	19.29
Deferred Tax Assets	-	2.26
Total Non-Current Assets ...	384.72	345.91
Non-Current Financial Assets		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other non-current financial assets	-	-
Total Non-Current Financial Assets ...	-	-
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	704.89	659.30
Investment in Properties	-	-
Financial Assets		
Current Investments	-	-
Trade Receivables	270.36	296.42
Cash & Cash Equivalents	4.01	8.15
Bank Balances	9.77	1.29
Short Term Loans & Advances	2,721.51	2,692.11
Other Financial Assets	-	-
Other Current Assets	30.14	60.69
Total Non-Current Assets ...	3,740.68	3,717.95
Total Assets	4,125.40	4,063.86
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	2,885.84	2,885.84
Reserves & Surplus	980.24	949.07
Money Received against Share Warrants	-	-
Total Equity ...	3,866.08	3,834.91
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Provisions	-	-
Deferred Tax Liabilities (Net)	12.70	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	12.70	-
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	16.55	22.72
Other Financial Liabilities	117.95	108.63
Short Term Provisions	-	-
Current Tax Liabilities (Net)	84.18	80.04
Other Current Liabilities	27.94	17.56
Total Current Liabilities ...	246.62	228.95
Total Liabilities	259.32	228.95
Total Equity & Liabilities	4,125.40	4,063.86

JMD Ventures Limited
Cash Flow Statement for the Year ended 31st March 2026

(Rs. In Lakhs)

Particulars		As At 31.03.2026	As At 31.03.2025
Cash Flow from/(used in) Operating Activities			
Profit before Tax		62.78	156.94
<i>Adjustments for</i>			
Interest Income		-	-
Dividend Income		-	-
Depreciation and Amortization Expenses		4.59	3.54
Operating Profit before Working Capital Changes		67.37	160.47
Movement in Working Capital:			
<i>Adjustments for</i>			
Inventories		(45.59)	(170.06)
Trade & Other Receivables		26.06	569.89
Current Assets		-	-
Other Current Assets		-	-
Current Investments		-	-
Other Non-Current Assets		5.06	4.67
Loans, Current		(29.40)	(581.38)
Trade Payable, current		(6.17)	15.62
Other Current Liabilities		23.84	24.49
Exceptional Items			17.42
	(A)	(26.20)	(119.36)
Cash Generated/(used) in Operations		41.17	41.11
Direct Tax Paid		(16.65)	(40.34)
Deferred Tax Adjustments		-	-
Net Cash From Operating Activities		24.52	0.78
Cash Flow from/(used) Investing Activities			
<i>Adjustments for</i>			
Interest & Dividend		-	-
Decrease/(Increase) in Fixed Assets		(15.59)	3.21
Deferred Tax		-	-
Depreciation & Amortization Expenses		(4.59)	(3.54)
Cash Generated/(used) in Investing Activities	(B)	(20.18)	(0.32)
Net Increase/(decrease) in Cash and Cash Equivalents	(A+B)	4.34	0.45
Total Cash and Cash Equivalent at beginning of year		9.44	8.99
Total Cash and Cash Equivalent at end of year		13.77	9.44
Net increase/(decrease) as disclosed above		(4.33)	(0.45)



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

**TO THE BOARD OF DIRECTORS OF
JMD VENTURES LIMITED**

Report on the Audit of the Financial Results

1. Opinion

We have audited the accompanying financial results ("the Statement") of JMD Ventures Limited ("the Company"), for the quarter and the year ended March 31, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

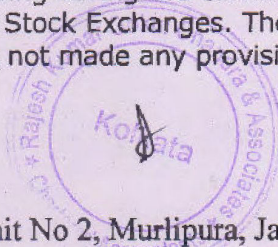
- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and-measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, and of the net profit and other comprehensive income and other financial information for the quarter and the year ended March 31, 2026.

2. 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 SAs 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial results for the quarter and year ended, under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Emphasis of Matters

1. The Company is having investments / inventories in some of small cap illiquid stocks where either there is very thin trading or is no trading during the entire financial year. Even trading in some of these shares has been suspended by Stock Exchanges. The Company has valued these shares on last traded price on BSE/CSE and has not made any provision for the possible losses.





2. The valuation of the unquoted investments are subject to the valuation by independent valuer. As per management explanation they are under process to carrying out fair valuation from registered valuer and therefore they are shown its investment / inventories value at cost.
3. The company is having Closing Stock worth Rs 239.98 Lakh of Audio Video Rights / CD whose fair value has not been provided by the management, thus we are unable to comment on the fair valuation of said stock of software as well as its impact on the Company whether financial or any other. However, in the opinion of management the value which has been shown in Statement is fair value and has no impact on Statement of Profit & Loss.
4. The company has given advances of Rs. 1691.95 Lakh interest free. However, in the opinion of management the value which has been shown in statement is fair value and for business purpose and not prejudice to the company.

Our opinion on the Statement is not modified in respect of these matters.

4. Management's Responsibilities for the Financial Results

These financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under section 133 of the Act 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors is 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 are also responsible for overseeing the Company's financial reporting process.

5. Auditor's Responsibilities for the Audit of the financial results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 these financial results.



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

- Identify and assess the risks of material misstatement of the financial results, 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.
- Obtain an understanding of internal financial controls 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 an opinion on whether the company has in place adequate internal financial controls with reference to financials results and the operating effectiveness of the such control.
- 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 financial results, including the disclosures, and whether the financial results represent 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.





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

6. Other Matter

The Statement includes the financial results for the quarter ended March 31, 2026, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 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.

The annual financial results dealt with by this report has been prepared for the express purpose of filing with Stock Exchange. These results are based on and should be read with the audited financial statements of the company for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated May 26, 2026.

For Rajesh Kumar Gokul Chandra & Associates
Chartered Accountants
Firm Registration No. 323891E

Archana Jhunjunwala

Archana Jhunjunwala
Partner
Membership No. 069098

Place : Kolkata
Dated : 26.05.2026



UDIN : 26069098YCFGITC3328