

7A, Bentinck St, 3rd Floor No:-310/A, Kolkata-700 001, W.B Telefax : +91 33 40068812 Email : jacksoninv.kolkata@gmail.com

May 24, 2022

The Deputy Manager Department of Corporate Services BSE Limited P. J. Towers, Dalal Street, Fort Mumbai – 400 001 The Company Secretary The Calcutta Stock Exchange Association Ltd. 7, Lyons Range Kolkata-700 001

Ref: Scrip Code CSE-20121, BSE-538422

Sub: <u>Submission of Audited Financial Results for the Quarter and Year Ended</u> <u>March 31, 2022</u>

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, Audited Financial Results for the 4th quarter and Year ended on 31st March 2022 together with Statement of Assets & Liabilities, Cash Flow Statement and Audit Report from 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 16.45 Hrs. and concluded at 17.30 Hrs.

Kindly take the same on your record & oblige.

This is for the information of Members.

Thanking You,

Yours Faithfully, For JACKSON INVESTMENTS LIMITED

Romsh Kr. Sarmut

RAMESH KUMAR SARASWAT DIN: 00243428 MANAGING DIRECTOR

Enclosed: a/a



May 24, 2022

The Deputy Manager Department of Corporate Services BSE Limited P. J. Towers, Dalal Street, Fort Mumbai – 400 001 The Company Secretary The Calcutta Stock Exchange Association Ltd. 7, Lyons Range Kolkata-700 001

Ref: Scrip Code CSE-20121, BSE-538422

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

Respected Sir,

It is hereby declared and confirmed that the Auditors' Report on Annual Financial Results of the Company for the Year ended 31st March 2022 is with unmodified opinion.

This declaration is furnished in reference to the provision of Clause (d) of sub regulation (3) of Regulation 33 of SEBI (LODR) Regulations, 2015 as notified on 25th May 2016.

Thanking You,

Yours Faithfully, For JACKSON INVESTMENTS LIMITED

Komyh Kr. Jarmak RAMESH KUMAR SARASWAT DIN: 00243428 MANAGING DIRECTOR

JACKSON INVESTMENTS LIMITED

Regd. Office : 7A, Bentinck Street, 3rd Floor, Kolkata-700 001

CIN - L65993WB1982PLC03521, Email : jacksoninv.kolkata@gmail.com, Website : www.jacksoninvestltd.co.in Statement of Standalone Audited Financial Results for the Quarter & Year ended 31st March 2022

	Т	Quarter Ended			Year Ended	
	Particulars	31.03.2022	31.12.2021	31.03.2021	31.03.2022 31.03.20	
Sr. No.			Un-Audited	Audited	Audited	Audited
NO.		Audited	UN-Auditeu	Audited		
			98.400	28.005	203.784	103.468
1	Revenue from Operations	53.067	0.225	20.005	0.225	-
11	Other Income/(Loss)	-	98.625	28.005	204.009	103.468
111	Total Income (I+II)	53.067	98.625	28.003	204.005	
IV	Expenses					
	Cost of Material Consumed	-	-	-	131.224	-
	Purchases	103.662	27.562	and the second second	(73.254)	(2.090
	Increase /Decrease of Stock	(49.884)	(3.900)	(0.990)	43.404	42.194
	Employees Benefit Expenses	21.750	6.835	8.697	45.404	42.15
	Finance Costs	-	-	-	0.007	0.01
	Depreciation & Amortization Expenses	0.001	0.002	0.003	75.112	52.95
	Other Expenses	39.266	10.844	17.081 24.791	176.493	93.07
	Total Expenses (IV)	114.795	41.343			10.39
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(61.728)	57.282	3.213	27.516	10.39
VI	Exceptional Items	-	-	-	-	10.39
VII	Profit / (Loss) before Tax (V-VI)	(61.728)	57.282	3.213	27.516	10.39
VIII	Tax Expenses				6.000	2.15
•	Current	(16.207)	14.893	0.291	6.996	0.00
	Deferred Tax		-	-	0.001	
	Total Tax Expenses (VIII)	(16.207)	14.893	0.291	6.997	2.16
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(45.521)	42.389	2.922	20.519	8.23
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)	-	-	-	-	-
	Total Comprehensive Income for the Period / Year (IX+X)	(45.521)	42.389	2.922	20.519	8.23
XI	Paid-up Equity Share Capital (Face Value of ₹ 1/- each)	2,907.081	2,907.081	2,907.081	2,907.081	2,907.08
XII	Other Equity				276.435	255.91
XIII	Earnings per Share (Face Value of ₹ 1/- each)					
XIV		(0.016)	0.015	0.001	0.007	0.00
	a) Basic b) Diluted	(0.016)	the second se	0.001	0.007	0.00

Notes

As per Indian Accounting Standard (Ind AS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" 1 and thus Segmental Report for the Quarter is not applicable to the Company.

The aforesaid financial Results have been reviewed by Audit Committee and approved by Board of Directors in their meeting held on May 24, 2022.

2. The Statutory Auditors have carried out Audit for above Financial Results.

This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) - 34, Interim Financial Reporting 3 prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian 4 Accounting Standard) Accounting Rules, 2016.

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. 6.

> For Jackson Investments Limited Sd/-

Place : Kolkata Date : May 24, 2022



Ramesh Kr. Saraswat

Managing Director

JACKSON INVESTMENTS LIMITED Statement of Assets & Liabilities as at 31st March 2022

AuditedAuditedASSETSNon-Current Assets0.017Properties Plant & Machinery0.0170.0Intangible AssetsCapital Work in ProgressIncome Tax Assets51.07053.0Deferred Tax Assets (Net)0.0150.0Long Term Loans & AdvancesOther Non-Current AssetsTotal Non-Current AssetsNon-Current Financial AssetsNon-Current Financial AssetsOther Non-Current Financial AssetsOther Non-Current Financial AssetsOther Non-Current Financial AssetsOther Non-Current Financial AssetsCurrent AssetsInventories77.4344.1Financial AssetsCurrent Investments1.088.898843.4Trade Receivable88.35088.3Cash & Cash Equivalents164.9630.7Bank Balances0.3130.17Other Financial AssetsOther Financial AssetsOther Financial AssetsCash & Cash & Cash & Cash & Advances1,592.2621,837.1Other Financial AssetsOther Financial AssetsOther Current AssetsCurrent AssetsCurrent AssetsOther Financial Assets <th colspan="8">Statement of Assets & Liabilities as at 31st March 2022 ₹ In Lak</th>	Statement of Assets & Liabilities as at 31st March 2022 ₹ In Lak							
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LIABILITIESImage: constraint of the second seco		5,165.515	5,102.557					
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Short Term Borrowings - Trade Payables 88.790								
Trade Payables 88.790		-	-					
		-	-					
Other Financial Liabilities -	Trade Payables	88.790	-					
		-	-					
Short Term Provisions -		-	-					
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			7.699					
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JACKSON INVESTMENTS LIMITED Cash Flow Statement for the Year ended 31st March 2022

Cash Flow Statement for the Year ended 31st March 2022 (₹ In Lakhs)						
Particulars		As At	As At			
		31.03.2022	31.03.2021			
Cash Flow from Vivod in) Operating Activities						
Cash Flow from/(used in) Operating Activities		27.516	10.398			
Profit before Tax		27.510	10.550			
Adjustment for:		(86.409)	(103.468)			
Interest Income on Deposits		(00.405)	(105.400)			
Dividend Income		0.008	0.011			
Depreciation and Amortization Expenses		(58.885)	(93.059)			
Operating Profit before Working Capital Changes		(50.005)	(33:033)			
Movement in Working Capital:						
Adjustment for: Inventories		(73.254)	(2.090)			
Trade Receivables		(75.254)	(2.850)			
Current Assets		_	-			
Loans & Advances		244.883	(50.771)			
Other Current Assets		107.000	-			
Long Term Current Assets		107.000				
Financial Assets, Current						
		_	_			
Npn-Financial Assets, Current		88.791	_			
Trade Payable, Current Trade Payable, Non current		-	-			
Other Current Liabilities		19.917	2.938			
		-				
Depreciation and Amortisation Expences		1.957	(5.515			
Provisions, Current		389.294	(58.288			
Income Tax Paid		(6.996)				
	(A)	323.413	(153.506			
Cash Generated/(used) in Operations		525.115				
Cash Flow from/(used) Investing Activities						
Adjustment for Interest Income on Dividend Income		_	_			
Adjustment for Interest Income on Interest Income		86.409	103.468			
(Increase)/Decrease in Investment		(245.430)				
Depreciation and Amortization Expenses		-	-			
Cash Generated/(used) in Investing Activities	(B)	(159.021)	154.026			
Net Increase/(decrease) in Cash and Cash Equivalents	(A+B)	164.392	0.520			
net increase/ (decrease) in cash and cash equivalents						
Total Cash and Cash Equivalent at beginning of year		0.884	0.365			
Total Cash and Cash Equivalent at end of year		165.276	0.884			
Net increase/(decrease) as disclosed above		164.392	0.520			



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

JACKSON INVESTMENTS LIMITED Report on the audit of the Financial Results

Qualified Opinion

We have audited the accompanying statement of quarterly and year to date financial results of **JACKSON INVESTMENTS 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 recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit/loss and other comprehensive income and other financial information for the quarter and year ended March 31, 2022 except as stated in basis for qualification paragraph.

Basis for qualified Opinion-

- 1. The company had not conducted the Fair Value Assessment for the Investments held of Rs. 10,88,89,800/- in the shares of unlisted companies as required under Ind AS 109. Hence, we are unable to comment on the realizable value of such investment.
- 2. The company had not conducted the Fair Value Assessment for the stock held of Rs. 14,87,120/- in the shares of listed companies (these stocks are not traded since long time on stock exchange) as required under Ind AS 109. Hence, we are unable to comment on the realizable value of such investment.

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- 3. During the year under consideration company has made cash payment amounting Rs. 76,91,642/- towards various expenditures of revenue nature. Due to lack of adequate supporting document we are not able to comment on the same.
- 4. The Company has not complied with provision if Ind AS- 19 for employee benefits.

Qualified 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 "Auditor's further described in the 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 except mentioned in basis for qualified opinion paragraph.

Emphasis of Matters-

We draw your attention to-

- A) The Company name is in the list of shell companies (Vide SEBI on its letter bearing no. SEBI /HO/ISD/OW/P/2017/18183 dated August 7, 2017). Exchange had initiated a process of verifying the credentials / fundamentals of the company. It had appointed an auditor to conduct audit of the company to verify its credentials/fundamentals. As per management representation, forensic audit has been carried out and the observations raised by forensic auditor are yet to be replied by the company.
- B) Trade receivables amounting of Rs. 88.35 Lakhs are receivable since long time. As per management explanation, these are recoverable and company is in process to recover.
- C) Other advances (shown under other current assets) amounting of Rs. 236.60 Lakh are receivable since long time. As per management explanation these are

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recoverable and company is in process to recover.

D) Some of the balances of Trade Receivables, Deposits, Loans and Advances, Trade payable are subject to confirmation from the respective parties and consequential reconciliation/adjustment arising there from, if any.

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 are 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

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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 skepticism 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.

- 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.

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• 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 un-audited year-to-date figures up to the third quarter of the current financial year.

For D B S & ASSOCIATES Chartered Accountants Firm Registration No. 018627N

Place: Mumbai Date: 24TH May, 2022 **Roxy Teniwal**

Partner Membership No. 141538 UDIN: 22141538AJNHUB1140