



# Jackson Investments Limited

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

November 6, 2023

**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**  
**Limited**  
7, Lyons Range  
Kolkata-700 001

Ref: Scrip Code CSE-20121, BSE-538422

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 2<sup>nd</sup> quarter ended on 30<sup>th</sup> September 2023 (Q-II) for the Financial Year ended 31<sup>st</sup> March 2024 along with Limited Review Report by Statutory Auditors.

The meeting was commenced at 18.15 Hrs. and concluded at 19.05 Hrs.

This is for the information of Members.

Thanking You,

Yours Faithfully,  
For JACKSON INVESTMENTS LIMITED

*Ramesh K. Saraswat*  
**RAMESH KUMAR SARASWAT**  
DIN: 00243428  
**MANAGING DIRECTOR**

Enclosed: a/a

## 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 Un-Audited Standalone Financial Results for the Quarter and Half Year ended 30th September 2023

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Half Year ended	Corresponding	Year to date
		30.09.2023	Months ended	Months ended	30.09.2023	Half Year ended	figures as on
		Un-Audited	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
			Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	14.342	15.179	14.450	29.521	114.678	141.854
II	Other Income	-	-	-	-	6.848	27.563
III	Total Income (I+II)	14.342	15.179	14.450	29.521	121.526	169.417
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-	-
	Changes in Inventories of Stock-in-Trade	-	-	-	-	62.553	62.557
	Employees Benefit Expenses	4.270	5.250	7.644	9.520	15.439	28.181
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	-	-	0.002	-	0.003	0.003
	Other Expenses	4.350	14.491	10.808	18.841	19.857	38.095
	Total Expenses (IV)	8.620	19.741	18.454	28.361	97.852	128.836
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	5.722	(4.562)	(4.004)	1.160	23.674	40.581
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	5.722	(4.562)	(4.004)	1.160	23.674	40.581
VIII	Tax Expenses						
	Current	0.302	-	(1.041)	0.302	6.155	9.472
	Deferred Tax	0.001	-	0.001	0.001	0.001	0.001
	Total Tax Expenses (VIII)	0.303	-	(1.040)	0.303	6.156	9.473
IX	Profit for the Period / Year from continuing operations (VII-VIII)	5.419	(4.562)	(2.964)	0.857	17.518	31.108
X	Other Comprehensive Income						
	A. Items that will not be classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI	(0.950)	(1.663)	(11.401)	(2.613)	(5.938)	(5.225)
	ii) Income Tax on above	0.247	0.432	2.964	0.679	1.544	1.359
	Sub-Total A	(0.703)	(1.231)	(8.437)	(1.934)	(4.394)	(3.866)
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Sub-Total B	-	-	-	-	-	-
	Other Comprehensive Income (A+B)	(0.703)	(1.231)	(8.437)	(1.934)	(4.394)	(3.866)
XI	Total Comprehensive Income for the Period / Year (IX+X)	4.716	(5.793)	(11.401)	(1.077)	13.124	27.242
XII	Paid-up Equity Share Capital (Face Value of ₹ 1/- each)	2,907.081	2,907.081	2,907.081	2,907.081	2,907.081	2,907.081
XIII	Other Equity				302.600		303.674
XIV	Earnings per Share from Continuing Operations						
	a) Basic	0.002	(0.002)	(0.004)	(0.000)	0.005	0.009
	b) Diluted	0.002	(0.002)	(0.004)	(0.000)	0.005	0.009
XV	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.002	(0.002)	(0.004)	(0.000)	0.005	0.009
	b) Diluted	0.002	(0.002)	(0.004)	(0.000)	0.005	0.009

**Notes :**

- As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on November 6, 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 : Kolkata  
Date : November 6, 2023

For Jackson Investments Limited  
Sd/-  
Ramesh Kr. Saraswat  
Managing Director



**JACKSON INVESTMENTS LIMITED**  
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At	As At
	30th Sept 2023	31st March 2023
	Un-Audited	Un-Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Properties Plant & Machinery	0.013	0.013
Intangible Assets	-	-
Capital Work in Progress	-	-
Income Tax Assets	7.606	5.294
Deferred Tax Assets (Net)	2.049	1.372
Long Term Loans & Advances	-	-
Other Non-Current Assets	-	-
<b>Total Non-Current Assets ...</b>	<b>9.668</b>	<b>6.679</b>
<b>Non-Current Financial Assets</b>		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
<b>Total Non-Current Financial Assets ...</b>	<b>-</b>	<b>-</b>
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
<b>Gross Non-Current Assets ...</b>	<b>-</b>	<b>-</b>
<b>Current Assets</b>		
Inventories	14.877	14.877
<b>Financial Assets</b>		
Current Investments	774.785	777.397
Trade Receivables	304.715	316.218
Cash & Cash Equivalents	0.059	5.248
Bank Balances	5.354	0.313
Short Term Loans & Advances	1,138.743	1,227.047
Other Financial Assets	-	-
Other Current Assets	1,008.052	907.350
<b>Total Non-Current Assets ...</b>	<b>3,246.585</b>	<b>3,248.450</b>
<b>Total Assets .....</b>	<b>3,256.253</b>	<b>3,255.129</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	2,907.081	2,907.081
Reserves & Surplus	304.301	303.676
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>3,211.382</b>	<b>3,210.757</b>
Share Application Money Pending Allotment	-	-
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	39.670	39.670
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	5.201	4.702
<b>Total Current Liabilities ...</b>	<b>44.871</b>	<b>44.372</b>
<b>Total Liabilities .....</b>	<b>44.871</b>	<b>44.372</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>3,256.253</b>	<b>3,255.129</b>



**JACKSON INVESTMENTS LIMITED**  
Statement of Cash Flow as at 30th September, 2023

Rs. In Lakhs

Particulars	As at 30th Sept 2023	As at 31st March 2023
<b>A. <u>Cash Flow from Operating Activities</u></b>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	1.160	40.581
<i>Adjustments for</i>		
Interest Received	-	-
Depreciation & Amortization Expenses	-	0.003
Fair Value Changes through OCI	(2.613)	(5.225)
<i>Operating profit before working capital changes</i>	<b>(1.453)</b>	<b>35.359</b>
<i>Adjustments for Working Capital Changes</i>		
Decrease/(Increase) Loan & Advances	90.639	365.216
Decrease/(Increase) Trade & Other Receivable	11.503	(227.868)
Decrease/(Increase) in Inventories	-	62.557
Decrease/(Increase) in Other Current Assets	(100.700)	(670.750)
(Decrease)/Increase in Trade Payable		(49.120)
(Decrease)/Increase in Other Current Liabilities	0.203	(22.914)
(Decrease)/Increase in Income Tax Assets	(2.650)	45.776
<i>Cash Generated from operations</i>	<b>(2.458)</b>	<b>(461.744)</b>
Income Tax Paid	(0.302)	(9.472)
Deferred Tax Assets	-	-
<b>B. <i>Net Cash From Operating Activities</i></b>	<b>(2.760)</b>	<b>(471.216)</b>
<b><u>Cash Flow From Investing Activities</u></b>		
Interest Income on Deposits	-	65.476
Increase/(Decrease) in Investments	2.613	311.501
<b>C. <i>Net Cash from Investing Activities</i></b>	<b>2.613</b>	<b>376.977</b>
<b><u>Cash Flow From Financing Activities</u></b>		
Finance Cost	-	-
<b>D. <i>Net Cash used in Financing Activities</i></b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C+D)</b>	<b>(0.147)</b>	<b>(94.239)</b>
<i>Opening Balance of Cash &amp; Cash Equivalents</i>	5.247	165.275
<i>Closing Balance of Cash &amp; Cash Equivalents</i>	5.100	5.560





**Independent Auditor's Review Report on Unaudited Financial Results of the Jackson Investments Limited for the Quarter ended September 30, 2023 and Year to Date unaudited financial results for the period April 01, 2023 to September 30, 2023 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
Jackson Investments Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Jackson Investments Limited (the '**Company**'), for the quarter ended September 30, 2023 (the '**Statement**'), 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**').
2. The Company's Management is responsible for the preparation of this Statement 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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 Standard 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. Emphasis of Matter

We draw attention to Note 6 to the accompanying financial results, which describe that balances in the accounts of Cash & Cash Equivalent, Loan & Advances and Trade Payable are subject to confirmation / reconciliation.

Our conclusion is not modified in respect of this matter.

For S P M L & Associates  
Chartered Accountants  
FRN – 136549W

*Gautam Jain*



CA Gautam Jain  
(Partner)  
M No – 449094

Date: November 06, 2023

Place: Mumbai

UDIN: 23449094BHBCCC9109