

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

August 10, 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: Submission of Unaudited Financial Results for Q1FY23

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI LODR Regulations, 2015, we are enclosing herewith this letter, Provisional Financial Results (Un-audited) for the 1st quarter ended on 30th June 2022 (Q-I) for the Financial Year ended 31st March 2023 together with Limited Review Report by Statutory Auditors.

The meeting was commenced at 12.45 Hrs. and concluded at 13.25 Hrs.

This is for the information of Members.

Thanking You,

Yours Faithfully, For **JACKSON INVESTMENTS LIMITED**

RAMESH KUMAR SARASWAT DIN: 00243428 MANAGING DIRECTOR

Enclosed: a/a

10000 1000 100 32

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 ended 30th June 2022

₹ in Lakhs

| Sr. No. | Particulars | 3 Months ended 30.06.2022 | Preceding 3 Months ended 31.03.2022 | Corresponding 3 Months ended 30.06.2021 | Year to date figure: as on 31.03.2022 |
|------------|--|---------------------------|--|---|--|
| - | D | Un-Audited | Audited | Un-Audited | Audited |
| 1 | Revenue from Operations Other Income | 100.228 | 53.067 | 26,476 | 203.784 |
| | | 6.848 | - | - | 0.225 |
| III | Total Income (I+II) | 107.076 | 53.067 | 26.476 | 204.009 |
| IV | Expenses Cost of Material Consumed | , | | | |
| | | - | - | - | - |
| | Purchases of Stock in Trade | - | 103.662 | - | 131.224 |
| | Changes in Inventories of Stock-in-Trade | 62.553 | (49.884) | (5.390) | (73.254) |
| | Employees Benefit Expenses | 7.795 | 21.750 | 6.987 | 43.404 |
| | Finance Costs | - | - | | |
| | Depreciation & Amortization Expenses | 0.001 | 0.001 | 0.002 | 0.007 |
| | Other Expenses | 9.049 | 39.266 | 14.695 | 75,112 |
| | Total Expenses (IV) | 79.398 | 114.795 | 16.294 | 176.493 |
| ٧ | Profit / (Loss) before Tax & Exceptional Items (III-IV) | 27.678 | (61.728) | 10.182 | 27.516 |
| VI | Exceptional Items | - | - | | |
| VII | Profit / (Loss) before Tax (V-VI) | 27.678 | (61.728) | 10.182 | 27.516 |
| VIII | Tax Expenses | | (0 | , , , , , | 27.510 |
| | Current | 7.196 | (16.207) | 2.647 | 6.996 |
| | Deferred Tax | | - (10.207) | | 0.001 |
| | Total Tax Expenses (VIII) | 7.196 | (16.207) | 2.647 | 6.997 |
| IX | Profit for the Period / Year from continuing operations (VII-VIII) | 20.482 | (45.521) | 7.535 | 20.519 |
| X | Other Comprehensive Income | - | (131321) | | 20.313 |
| | A. Items that will not be classified to Profit or Loss | | | | |
| | i) Fair value changes on instruments carried at FVTOCI | 5.463 | | | |
| | ii) Income Tax on above | (1.420) | | | |
| | Sub-Total A | 4.043 | | | |
| | B. i) Items may be classified to Profit or Loss | 4.043 | | | - |
| | ii) Income Tax relating to Items that will be reclassified to Profit or Loss | - | - | | |
| | Sub-Total B | | - | - | - |
| | Other Comprehensive Income (A+B) | 1042 | - | - | |
| XI | Total Comprehensive Income for the Period / Year (IX+X) | 4.043 | | - | - |
| XII | Paid-up Equity Share Capital (Face Value of ₹ 1/- each) | 24.525 | (45.521) | 7.535 | 20.519 |
| XIII | Other Equity | 2,907.081 | 2,907.081 | 2,907.081 | 2,907.081 |
| | Earnings per Share from Continuing Operations | | | | 276.435 |
| A14 | a) Basic | | | | |
| | b) Diluted | 0.008 | (0.016) | 0.003 | 0.007 |
| XV | | 0.008 | (0.016) | 0.003 | 0.007 |
| | Earnings per Share from Discontinued Operations a) Basic | | | | |
| | b) Diluted | - | - | - | |
| | | - | - | - | |
| XVI | Earnings per Share from Continuing & Discontinued Operations | | | | |
| | a) Basic | 0.008 | (0.016) | 0.003 | 0.007 |
| | b) Diluted | 0.008 | (0.016) | 0.003 | 0.007 |

Notes :

- 1. 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 August 10, 2022.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- 4. 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.
- 5. Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- 6. Figures for the quarters ended 31st March 2022 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 : Kolkata Date : August 10, 2022 For Jackson Investments Limited

Sd/-

Ramesh Kr. Saraswat Managing Director



DBS & ASSOCIATES

Chartered Accountants

Limited Review Report on Unaudited Quarterly Financial Results and Unaudited Year to Date Financial Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of JACKSON INVESTMENTS LIMITED

- 1. We have reviewed the accompanying statement of unaudited financial Results of **JACKSON INVESTMENTS LIMITED** ('the Company') for the quarter ended on June 30, 2022 (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.
- 2. 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. 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 of interim financial information consists of making inquiries, primarily of persons 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 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. Emphasis of Matter

- 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. The company had not conducted the Fair Value Assessment for the Investments held of Rs. 10,63,24,800/- 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.

DBS & ASSOCIATES

Chartered Accountants

- C. 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
- 5. Based on our review conducted as stated above, *except as stated in para 4 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.

For D B S & ASSOCIATES

Chartered Accountants

Firm Registration No. 018627N



Place: Mumbai Date: 10/08/2022 **Roxy Teniwal**

Partner

Membership No. 141538

UDIN: 22141538AOSNNX2650