

Jackson Investments Limited

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

November 11, 2021

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 Q2FY22**

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 2nd quarter ended on 30th September 2021 (Q-II) for the Financial Year ended 31st March 2022 together with Statement of Assets & Liabilities, Cash Flow Statement and Limited Review Report by Statutory Auditors.

The meeting was commenced at 17.30 Hrs. and concluded at 18.15 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 2021

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 30.09.2021	Preceding 3 Months ended 30.06.2021	Corresponding 3 Months ended 30.09.2020	Half Year ended 30.09.2021	Corresponding Half Year ended 30.09.2020	Year to date figures as on 31.03.2021
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	25.841	26.476	-	52.317	24.222	103.468
II	Other Income	-	-	25.659	-	-	-
III	Total Income (I+II)	25.841	26.476	25.659	52.317	24.222	103.468
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-	-
	Changes in Inventories of Stock-in-Trade	(14.080)	(5.390)	0.990	(19.470)	(1.210)	(2.090)
	Employees Benefit Expenses	7.832	6.987	12.221	14.819	9.384	42.194
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	0.002	0.002	0.002	0.004	0.003	0.011
	Other Expenses	10.307	14.695	12.659	25.002	10.404	52.954
	Total Expenses (IV)	4.061	16.294	25.872	20.355	18.581	93.070
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	21.780	10.182	(0.213)	31.962	5.641	10.398
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	21.780	10.182	(0.213)	31.962	5.641	10.398
VIII	Tax Expenses						
	Current	2.688	2.647	(0.056)	5.335	1.467	2.159
	Deferred Tax	0.001	-	0.001	0.001	-	0.001
	Total Tax Expenses (VIII)	2.689	2.647	(0.056)	5.336	1.467	2.160
IX	Profit for the Period / Year from continuing operations (VII-VIII)	19.091	7.535	(0.158)	26.626	4.174	8.238
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 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)	-	-	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	19.091	7.535	(0.158)	26.626	4.174	8.238
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				282.542		255.916
XIV	Earnings per Share from Continuing Operations						
	a) Basic	0.007	0.003	(0.000)	0.009	0.001	0.003
	b) Diluted	0.007	0.003	(0.000)	0.009	0.001	0.003
XV	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.007	0.003	(0.000)	0.009	0.001	0.003
	b) Diluted	0.007	0.003	(0.000)	0.009	0.001	0.003

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 11, 2021.
- 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.
- The novel corona virus (COVID-19) pandemic continues to spread rapidly across the world including India, The continued impact of such pandemic, despite various measures taken by the Government and authorities is not clear and the company to the extent possible has considered a likely effect of such pandemic in its operations and preparation of the interim financial results for the quarter ended June 30, 2021.

Place : Kolkata
Date : November 11, 2021

For Jackson Investments Limited

Sd/-

Ramesh Kr. Saraswat
Managing Director



JACKSON INVESTMENTS LIMITED

Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At 30th Sept 2021	As At 31st March 2021
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	0.020	0.024
Financial Assets	-	-
Income Tax Assets	52.743	53.028
Deferred Tax Assets	0.015	0.016
Total Non-Current Assets ...	52.778	53.068
Non-Current Financial Assets		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
Total Non-Current Financial Assets ...	-	-
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	23.650	4.180
Financial Assets		
Current Investments	843.468	843.468
Trade Receivables	88.350	88.350
Short Term Loans & Advances	1,786.901	1,837.145
Cash & Cash Equivalents	13.124	0.769
Bank Balances	0.313	0.116
Other Financial Assets	-	-
Other Current Assets	410.900	343.600
Total Non-Current Assets ...	3,166.706	3,117.628
Total Assets	3,219.484	3,170.696
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	2,907.081	2,907.081
Reserves & Surplus	282.543	255.916
Money Received against Share Warrants	-	-
Total Equity ...	3,189.624	3,162.997
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	-	-
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	29.860	7.699
Other Current Liabilities	-	-
Total Current Liabilities ...	29.860	7.699
Total Liabilities	29.860	7.699
Total Equity & Liabilities	3,219.484	3,170.696



JACKSON INVESTMENTS LIMITED
Statement of Cash Flow as at 30th September, 2021

Rs. In Lakhs

Particulars	As at 30th Sept 2021	As at 31st March 2021
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>31.963</i>	<i>10.398</i>
<i>Adjustments for</i>		
Interest Received	(52.317)	(103.468)
Depreciation	0.004	0.011
<i>Operating profit before working capital changes</i>	<i>(20.350)</i>	<i>(93.059)</i>
<i>Adjustments for Working Capital Changes</i>		
Decrease / (Increase) Loan & Advances	50.245	(50.771)
Decrease / (Increase) trade receivable	-	(2.850)
Decrease / (Increase) in Inventories	(19.470)	(2.090)
Decrease / (Increase) in other current assets	(67.300)	-
(Decrease) / Increase in Other Current Liabilities	22.161	2.938
(Decrease) / Increase in Provisions	0.284	(5.515)
<i>Cash Generated from operations</i>	<i>(14.080)</i>	<i>(58.288)</i>
Income Tax Paid	(5.335)	(2.159)
Deferred tax assets	-	-
B. Net Cash From Operating Activities	(19.415)	(60.447)
Cash Flow From Investing Activities		
Long Term Loan & Advances	-	-
Increase/(Decrease) in Investments	-	50.557
C. Net Cash from Investing Activities	-	50.557
Cash Flow From Financing Activities		
Interest Received	52.317	103.468
Extraordinary Items	-	-
D. Net Cash used in Financing Activities	52.317	103.468
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C+D)	12.552	0.519
<i>Opening Balance of Cash & Cash Equivalents</i>	<i>0.884</i>	<i>0.365</i>
<i>Closing Balance of Cash & Cash Equivalents</i>	<i>13.436</i>	<i>0.884</i>



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 and the half year ended September 30, 2021 (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). BSE had initiated a process of verifying the credentials / fundamentals of the company and had appointed a Forensic Auditors 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 auditors are yet to be replied by the company.
 - B. Trade receivables amounting of Rs. 88.35 Lakh are receivable since long time. As per management explanation, these are recoverable and company is in process to recover.
 - C. Other advances amounting of Rs. 343.60 Lakh (including 70.00 Lakh overseas advances) are receivable since long time. As per management explanation these are 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.
 - E. Valuation of the unquoted investment is subject to the valuation by independent valuer. As per

202, 93 of Poonam Complex, above HDFC Bank, Shanti Park, Mira Road East, Thane-401107
Mobile No-9769794999, 9167653615

DBS & ASSOCIATES

Chartered Accountants

management explanation, they are under process to carry out fair valuation from registered valuer and therefore these are shown at its investment value. ***Due to not availability of valuation report, we are not able to comment on the same.***

- G. We draw attention to the accompanying un-audited financial results, which describe management's assessment of uncertainty relating to the effects of the COVID-19 pandemic on the Company's operations & other related Matters.

Our conclusion is not modified in respect of these matters.

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. 081627N



Place: Mumbai

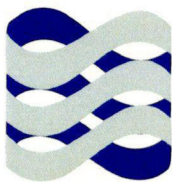
Date: 11/11/2021

Roxy Taniwal

Partner

Membership No. 141538

UDIN: 21141538AAAABW2145



Jackson Investments Limited

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November 11, 2021

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The Company Secretary
The Calcutta Stock Exchange
Association Ltd.
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Kolkata-700 001

Ref: Scrip Code CSE-20121, BSE-538422

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

Respected Sir,

It is hereby declared and confirmed that the Auditors' Report on Annual Financial Results of the Company for the half year ended 30th September 2021 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**

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