

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 9, 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 Q2FY23

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 2022 (Q-II) for the Financial Year ended 31st March 2023 together with Cash Flow Statement, Statement of Assets & Liabilities as well as Limited Review Report by Statutory Auditors.

The meeting was commenced at 17.25 Hrs. and concluded at 18.10 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 2022

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 30.09.2022	Preceding 3 Months ended 30.06.2022	Corresponding 3 Months ended 30.09.2021	Half Year ended 30.09.2022	Corresponding Half Year ended 30.09.2021	Year to date figures as on 31.03.2022
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	14.450	100.228	25.841	114.678	52.317	203.784
II	Other Income	-	6.848	-	6.848	-	0.225
III	Total Income (I+II)	14.450	107.076	25.841	121.526	52.317	204.009
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-	131.224
	Changes in Inventories of Stock-in-Trade	-	62.553	(14.080)	62.553	(19.470)	(73.254)
	Employees Benefit Expenses	7.644	7.795	7.832	15.439	14.819	43.404
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	0.002	0.001	0.002	0.003	0.004	0.007
	Other Expenses	10.808	9.049	10.307	19.857	25.002	75.112
	Total Expenses (IV)	18.454	79.398	4.061	97.852	20.355	176.493
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(4.004)	27.678	21.780	23.674	31.962	27.516
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(4.004)	27.678	21.780	23.674	31.962	27.516
VIII	Tax Expenses						
	Current	(1.041)	7.196	2.688	6.155	5.335	6.996
	Deferred Tax	0.001	-	0.001	0.001	0.001	0.001
	Total Tax Expenses (VIII)	(1.040)	7.196	2.689	6.156	5.336	6.997
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(2.964)	20.482	19.091	17.518	26.626	20.519
X	Other Comprehensive Income						
	A. Items that will not be classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI	(11.401)	5.463	-	(5.938)	-	-
	ii) Income Tax on above	2.964	(1.420)	-	1.544	-	-
	Sub-Total A	(8.437)	4.043	-	(4.394)	-	-
	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)	(8.437)	4.043	-	(4.394)	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	(11.401)	24.525	19.091	13.124	26.626	20.519
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				289.560		276.435
XIV	Earnings per Share from Continuing Operations						
	a) Basic	(0.004)	0.008	0.007	0.005	0.009	0.007
	b) Diluted	(0.004)	0.008	0.007	0.005	0.009	0.007
XV	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	(0.004)	0.008	0.007	0.005	0.009	0.007
	b) Diluted	(0.004)	0.008	0.007	0.005	0.009	0.007

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 9, 2022.
- 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 9, 2022

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 2022	As At 31st March 2022
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Properties Plant & Machinery	0.014	0.017
Intangible Assets	-	-
Capital Work in Progress	-	-
Income Tax Assets	5.794	51.070
Deferred Tax Assets (Net)	1.557	0.015
Long Term Loans & Advances	-	-
Other Non-Current Assets	-	-
Total Non-Current Assets ...	7.365	51.102
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	14.881	77.434
Financial Assets		
Current Investments	1,082.961	1,088.898
Trade Receivables	88.350	88.350
Cash & Cash Equivalents	15.060	164.963
Bank Balances	0.313	0.313
Short Term Loans & Advances	1,707.040	1,592.262
Other Financial Assets	-	-
Other Current Assets	357.814	236.600
Total Non-Current Assets ...	3,266.419	3,248.820
Total Assets	3,273.784	3,299.922
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	2,907.081	2,907.081
Reserves & Surplus	289.560	276.434
Money Received against Share Warrants	-	-
Total Equity ...	3,196.641	3,183.515
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	52.290	88.790
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	24.853	27.617
Total Current Liabilities ...	77.143	116.407
Total Liabilities	77.143	116.407
Total Equity & Liabilities	3,273.784	3,299.922



JACKSON INVESTMENTS LIMITED
Statement of Cash Flow as at 30th September, 2022

Rs. In Lakhs

Particulars	As at 30th Sept 2022	As at 30th Sept 2021
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	23.674	31.963
<i>Adjustments for</i>		
Interest Received	(38.299)	(52.317)
Depreciation	0.003	0.004
Fair Value Changes through OCI	(5.938)	-
<i>Operating profit before working capital changes</i>	(20.560)	(20.350)
<i>Adjustments for Working Capital Changes</i>		
Decrease/(Increase) Loan & Advances	(114.778)	50.245
Decrease/(Increase) Trade Receivable		-
Decrease/(Increase) in Inventories	62.553	(19.470)
Decrease/(Increase) in Other Current Assets	(121.214)	(67.300)
(Decrease)/Increase in Trade Payable	(36.500)	-
(Decrease)/Increase in Other Current Liabilities	(2.763)	22.161
(Decrease)/Increase in Provisions	45.276	0.284
<i>Cash Generated from operations</i>	(187.986)	(34.430)
Income Tax Paid	(6.154)	(5.335)
Deferred Tax Assets	-	-
B. Net Cash From Operating Activities	(194.140)	(39.765)
Cash Flow From Investing Activities		
Interest Income on Deposits	38.299	52.317
Increase/(Decrease) in Investments	5.938	-
C. Net Cash from Investing Activities	44.237	52.317
Cash Flow From Financing Activities		
Finance Cost		-
D. Net Cash used in Financing Activities	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C+D)	(149.903)	12.552
<i>Opening Balance of Cash & Cash Equivalents</i>	165.276	0.884
<i>Closing Balance of Cash & Cash Equivalents</i>	15.373	13.436



DBS & ASSOCIATES

Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

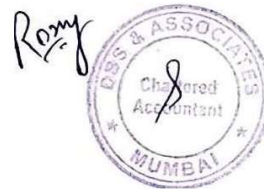
1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Jackson Investments Limited** (the "Company") for the quarter ended September 30, 2022 and year to date from April 1, 2022 to September 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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. 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 re-forensic audit of the company to verify its credentials/fundamental.
 - b. Trade receivables amounting of Rs. 88.350 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 Lakhs are receivable since long time. As per management explanation these are recoverable and company is in process to recover.

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Chartered Accountants

- d. 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 investments are subject to the valuation by independent valuer. As per management explanation, they are under process to carry out fair valuation from registered valuer and therefore these are shown at its cost. Due to not availability of valuation report, we are not able to comment on the same.
 - f. The company had not conducted the Fair Value Assessment for the stock held of Rs. 14.881/- Lakhs 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 **DBS & ASSOCIATES**
Chartered Accountants
Firm Registration No. 018627N



Roxy Teniwal
Partner
Membership No. 141538
UDIN: 22141538BCQMFU1665

Place: Mumbai
Date: 09/11/2022