



# *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, 2024

**The Deputy Manager**

Department of Corporate Services

**BSE Limited**

P. J. Towers, Dalal Street, Fort

Mumbai – 400 001

Ref: **Scrip Code 538422**

Sub: **Submission of Unaudited Financial Results for Q2FY25**

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) for the 2<sup>nd</sup> quarter ended on 30<sup>th</sup> September 2024 (Q-II) for the Financial Year ended 31<sup>st</sup> March 2025 together with Cash Flow Statement, Statement of Assets & Liabilities as well as Limited Review Report by Statutory Auditors.

The meeting was commenced at 17.15 Hrs. and concluded at 18.00 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

# 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 2024

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Half Year ended	Corresponding	Year to date
		30.09.2024	Months ended	Months ended	30.09.2024	Half Year ended	figures as on
		Un-Audited	30.06.2024	30.09.2023	Un-Audited	30.09.2023	31.03.2024
			Un-Audited	Un-Audited		Un-Audited	Audited
I	Revenue from Operations	14.995	14.833	14.342	29.828	29.521	59.732
II	Other Income	-	-	-	-	-	-
III	Total Income (I+II)	14.995	14.833	14.342	29.828	29.521	59.732
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-	-
	Changes in Inventories of Stock-in-Trade	0.001	-	-	0.001	-	13.384
	Employees Benefit Expenses	4.425	4.608	4.270	9.033	9.520	18.318
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	-	-	-	-	-	-
	Other Expenses	5.034	7.211	4.350	12.245	18.841	39.706
	Total Expenses (IV)	9.460	11.819	8.620	21.279	28.361	71.408
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	5.535	3.014	5.722	8.549	1.160	(11.676)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	5.535	3.014	5.722	8.549	1.160	(11.676)
VIII	Tax Expenses						
	Current	1.438	0.784	0.302	2.222	0.302	-
	Deferred Tax	-	-	0.001	-	0.001	0.118
	Total Tax Expenses (VIII)	1.438	0.784	0.303	2.222	0.303	0.118
IX	Profit for the Period / Year from continuing operations (VII-VIII)	4.097	2.230	5.419	6.327	0.857	(11.794)
X	Other Comprehensive Income						
	A. Items that will not be classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI	0.118	1.188	(0.950)	1.306	(2.613)	(10.191)
	ii) Income Tax on above	(0.031)	(0.309)	0.247	(0.340)	0.679	2.649
	Sub-Total A	0.087	0.879	(0.703)	0.966	(1.934)	(7.542)
	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)	0.087	0.879	(0.703)	0.966	(1.934)	(7.542)
XI	Total Comprehensive Income for the Period / Year (IX+X)	4.184	3.109	4.716	7.293	(1.077)	(19.336)
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				291.632		284.339
XIV	Earnings per Share from Continuing Operations						
	a) Basic	0.001	0.001	0.002	0.003	(0.000)	(0.007)
	b) Diluted	0.001	0.001	0.002	0.003	(0.000)	(0.007)
XV	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.001	0.001	0.002	0.003	(0.000)	(0.007)
	b) Diluted	0.001	0.001	0.002	0.003	(0.000)	(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 6, 2024.
- 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.
- Balance in the account of Trade Payable, Trade Receivable, Loans and advances and Other Financial Liabilities are subject to confirmation/reconciliation. If any, The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.

Place : Kolkata  
Date : November 6, 2024

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 2024	30th Sept 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
Deferred Tax Assets (Net)	3.678	2.049
Long Term Investments	801.112	774.785
Long Term Loans & Advances	-	-
Other Non-Current Assets	-	-
<b>Total Non-Current Assets ...</b>	<b>804.803</b>	<b>784.453</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	1.491	14.877
<b>Financial Assets</b>		
Current Investments	-	-
Trade Receivables	304.719	304.715
Cash & Cash Equivalents	3.277	0.059
Bank Balances	0.419	5.354
Short Term Loans & Advances	1,156.633	1,138.743
Current Tax Assets	11.710	-
Other Financial Assets	-	-
Other Current Assets	958.383	1,008.052
<b>Total Non-Current Assets ...</b>	<b>2,436.632</b>	<b>2,471.800</b>
<b>Total Assets .....</b>	<b>3,241.435</b>	<b>3,256.253</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	2,907.081	2,907.081
Reserves & Surplus	291.632	304.301
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>3,198.713</b>	<b>3,211.382</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	3.052	5.201
<b>Total Current Liabilities ...</b>	<b>42.722</b>	<b>44.871</b>
<b>Total Liabilities .....</b>	<b>42.722</b>	<b>44.871</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>3,241.435</b>	<b>3,256.253</b>



**JACKSON INVESTMENTS LIMITED**  
Statement of Cash Flow as at 30th September, 2024

Rs. In Lakhs

Particulars	As at 30th Sept 2024	As at 30th Sept 2023
<b>A. Cash Flow from Operating Activities</b>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	8.549	1.160
<i>Adjustments for</i>		
Interest Received	-	-
Depreciation & Amortization Expenses	-	-
Fair Value Changes through OCI	1.306	(2.613)
<i>Operating profit before working capital changes</i>	<b>9.855</b>	<b>(1.453)</b>
<i>Adjustments for Working Capital Changes</i>		
Decrease/(Increase) Loan & Advances	(22.744)	90.639
Decrease/(Increase) Trade & Other Receivable	0.004	11.503
Decrease/(Increase) in Inventories	0.002	-
Decrease/(Increase) in Other Current Assets	11.717	(100.700)
(Decrease)/Increase in Trade Payable	-	-
(Decrease)/Increase in Other Current Liabilities	(0.416)	0.203
(Decrease)/Increase in Income Tax Assets	(0.542)	(2.650)
<i>Cash Generated from operations</i>	<b>(2.124)</b>	<b>(2.458)</b>
Income Tax Paid	(2.222)	(0.302)
Deferred Tax Assets	-	-
<b>B. Net Cash From Operating Activities</b>	<b>(4.346)</b>	<b>(2.760)</b>
<b>Cash Flow From Investing Activities</b>		
Interest Income on Deposits	-	-
Increase/(Decrease) in Investments	(1.306)	2.613
<b>C. Net Cash from Investing Activities</b>	<b>(1.306)</b>	<b>2.613</b>
<b>Cash Flow From Financing Activities</b>		
Finance Cost	-	-
<b>D. Net Cash used in Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C+D)</b>	<b>(5.652)</b>	<b>(0.147)</b>
<i>Opening Balance of Cash &amp; Cash Equivalents</i>	9.348	5.247
<i>Closing Balance of Cash &amp; Cash Equivalents</i>	3.696	5.100





**Limited Review Report on Unaudited financial results of Jackson Investments Limited for the Quarter ended 30<sup>th</sup> September 2024 and year to date from 1st April, 2024 to 30th September, 2024 Pursuant to the Regulation 33 of the Securities and exchange board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Review Report 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 30<sup>th</sup> September 2024 and year to date from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024, 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 Regulation")
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 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. 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. **Other Matter**
  1. The comparative financial information of the Company for the corresponding quarter ended 30<sup>th</sup> September 2023 included in these financial results were reviewed by the predecessor auditor and the financial information of the Company for the year ended March 31, 2024 included in these financial results were audited by predecessor auditor who expressed an unmodified conclusion / opinion on those financial information and financial statements.



# S P M L & Associates

## Chartered Accountants

2. We draw attention to note 6 to the accompanying financial results, which describe those balances in the accounts of Trade Payable, Trade Receivable, Loans and advances and Other Financial Liabilities are subject to confirmation/reconciliation
3. Based on our review, it is observed that interest income is not recognized on outstanding Loans and advances given to various parties amounting to Rs. 14,07,64,340/- and no such documents are provided before us to enable to crystallized the interest rate on the loans and advances hence in the absences of sufficient information, we are unable to calculate the interest income to be recognized on such loans and advances.

**For S P M L & Associates**  
**Chartered Accountants**  
**Firm's Registration No.136549W**



**CA Gautam Jain**  
**Partner**  
**Membership No. 449094**

**Place: Mumbai**  
**Date: November 06, 2024**

**UDIN: 24449094BKAHUK4789**