



# *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 11, 2025

**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 Q1FY26**

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 1<sup>st</sup> quarter ended on 30<sup>th</sup> June 2025 (Q-I) for the Financial Year ended 31<sup>st</sup> March 2026 together with Limited Review Report by Statutory Auditors.

The meeting was commenced at 16.15 Hrs. and concluded at 17.00 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 ended 30th June 2025**

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 30.06.2025	Preceding 3 Months ended 31.03.2025	Corresponding 3 Months ended 30.06.2024	Year to date figures as on 31.03.2025
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	15.20	14.67	14.83	59.49
II	Other Income	-	(5.20)	-	-
III	<b>Total Income (I+II)</b>	<b>15.20</b>	<b>9.47</b>	<b>14.83</b>	<b>59.49</b>
IV	<b>Expenses</b>				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-
	Changes in Inventories of Stock-in-Trade	-	0.00	-	0.00
	Employees Benefit Expenses	5.18	4.63	4.61	18.29
	Finance Costs	-	-	-	-
	Depreciation & Amortization Expenses	-	-	-	-
	Other Expenses	4.89	107.61	7.21	127.43
	<b>Total Expenses (IV)</b>	<b>10.07</b>	<b>112.24</b>	<b>11.82</b>	<b>145.73</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>5.13</b>	<b>(102.77)</b>	<b>3.01</b>	<b>(86.23)</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>5.13</b>	<b>(102.77)</b>	<b>3.01</b>	<b>(86.23)</b>
VIII	<b>Tax Expenses</b>				
	Current	1.29	(4.30)	0.78	-
	Deferred Tax	-	-	-	0.00
	<b>Total Tax Expenses (VIII)</b>	<b>1.29</b>	<b>(4.30)</b>	<b>0.78</b>	<b>0.00</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>3.84</b>	<b>(98.47)</b>	<b>2.23</b>	<b>(86.24)</b>
X	<b>Other Comprehensive Income</b>				
	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	-	-	-	-
	<b>Sub-Total A</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	B. i) Items may be classified to Profit or Loss	0.78	5.22	1.19	(1.19)
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	(0.20)	(1.36)	(0.31)	0.31
	<b>Sub-Total B</b>	<b>0.58</b>	<b>3.86</b>	<b>0.88</b>	<b>(0.88)</b>
	<b>Other Comprehensive Income (A+B)</b>	<b>0.58</b>	<b>3.86</b>	<b>0.88</b>	<b>(0.88)</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>4.42</b>	<b>(94.61)</b>	<b>3.11</b>	<b>(87.11)</b>
XII	Paid-up Equity Share Capital (Face Value of ₹ 1/- each)	2,907.08	2,907.08	2,907.08	2,907.08
XIII	Other Equity				(179.44)
XIV	<b>Earnings per Share from Continuing Operations</b>				
	a) Basic	0.00	(0.03)	0.00	(0.03)
	b) Diluted	0.00	(0.03)	0.00	(0.03)
XV	<b>Earnings per Share from Discontinued Operations</b>				
	a) Basic	-	-	-	-
	b) Diluted	-	-	-	-
XVI	<b>Earnings per Share from Continuing &amp; Discontinued Operations</b>				
	a) Basic	0.00	(0.03)	0.00	(0.03)
	b) Diluted	0.00	(0.03)	0.00	(0.03)

## 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 August 11, 2025.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- Certain balances of trade receivables, trade payables, and loans and advances (not reported in these results, being pertaining to balance sheet items) are subject to confirmation, reconciliation, and consequential adjustments, if any.
- The Company has ongoing matter with 'Office of Registrar of Companies, West Bengal' ('ROC') (Letter ROC/TS/206(4)/Inquiry/490/23/3836 dated 9 August 2024), wherein, ROC has ordered an inquiry in the books of accounts & other records / papers of the Company, which inter alia, involves a past matter relating to 'loan' receipt / 'payment'. The management has represented that it does not expect any negative outcome on account of the said matter
- The Company holds investments in various unlisted companies, valued at INR 778.43 Lakhs as on 30 June 2025. As an annual exercise, the Company will next undertake the fair value assessment of these investments by obtaining valuation reports for valuation at financial year end on 31 March 2026. Therefore, there are no adjustment to the fair value of said investments as on 30 June 2025.
- The Company holds 'stock-in-trade' of shares in listed Companies, which are not currently traded on any stock exchange (Calcutta Stock Exchange). Based on Company's anticipated recovery at disposal of these shares, the Company has valued such stock-in-trade' at nominal value of INR 1 per share, totalling to INR 1.49 Lakhs as on 30 June 2025.
- 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.

For Jackson Investments Limited

Sd/-

Place : Kolkata

Date : August 11, 2025

**Ramesh Kr. Saraswat**  
Managing Director

**Limited Review Report on Unaudited Financial Results of the Jackson Investments Limited for the Quarter ended 30 June 2025 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 30 June 2025 (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

- a) Certain balances of trade receivables, trade payables, and loans and advances (not reported in these results, being pertaining to balance sheet items) are subject to confirmation, reconciliation, and consequential adjustments, if any. (*Note 4 to financial results*).
- b) The Company has ongoing matter with 'Office of Registrar of Companies, West Bengal' ('ROC') (Letter ROC/TS/206(4)/Inquiry/490/23/3836 dated 9 August 2024), wherein, ROC has ordered an inquiry in the books of accounts & other records / papers of the Company, which *inter alia*, involves a past matter relating to 'loan' receipt / 'payment'. The management has represented that it does not expect any negative outcome on account of the said matter (Note 5 to financial results)
- c) The Company holds investments in various unlisted companies, valued at INR 778.43 Lakhs as on 30 June 2025. As an annual exercise, the Company will next undertake the fair value assessment of these investments by obtaining valuation reports for valuation at financial year end on 31 March 2026. Therefore, there are no adjustment to the fair value of said investments as on 30 June 2025. We have solely relied on management's representation in this regard. (Note 6 to financial results)
- d) The Company holds 'stock-in-trade' of shares in listed Companies, which are not currently traded on any stock exchange (Calcutta Stock Exchange). Based on Company's anticipated recovery at disposal of these shares, the Company has valued such stock-in-trade' at nominal value of INR 1 per share, totalling to INR 1.49 Lakhs as on 30 June 2025. (Note 7 to financial results)
- e) Based on our review, it is observed that interest income is not recognized on some of outstanding loans and advances given to various parties as interest income could not be crystallized from such parties. However, the management is of the opinion that it will be able to soon recover the principal amount from these parties. The Company has considered ECL provision in respect of these parties as per the policy adopted considering them as credit-impaired financial assets. In the absence of any further details / documents, we have solely relied on management's representation with regard to the items of these loans and the ECL provision thereof.
- f) The Company undertakes measurement / re-measurement of Expected Credit Loss (ECL) on its financial assets as required under Ind AS 109 - Financial Instruments, on a yearly basis at year end, therefore, any adjustment on account of the same are considered in last quarter of the financial year.

Our conclusion is not modified in respect of this matter.



# S P M L & Associates

Chartered Accountants

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

CA Govind Mandhania  
(Partner)  
M No – 180398

Date: 11 August 2025  
Place: Mumbai  
UDIN: 25183098BMJEPF4354