

JACKSON INVESTMENTS LIMITED

Regd. Office : 7A, Bentinck Street, 3rd Floor, Kolkata-700 001

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Statement of Un-Audited Standalone Financial Results for the Quarter and Half Year ended 30th September 2025

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 30.09.2025	Preceding 3 Months ended 30.06.2025	Corresponding 3 Months ended 30.09.2024	Half Year ended 30.09.2025	Corresponding Half Year ended 30.09.2024	Year to date figures as on 31.03.2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	15.38	15.20	15.00	30.58	29.83	59.49
II	Other Income	–	–	–	–	–	–
III	Total Income (I+II)	15.38	15.20	15.00	30.58	29.83	59.49
IV	Expenses						
	Cost of Material Consumed	–	–	–	–	–	–
	Purchases of Stock in Trade	–	–	–	–	–	–
	Changes in Inventories of Stock-in-Trade	0.00	–	0.00	0.00	0.00	0.00
	Employees Benefit Expenses	5.15	5.18	4.43	10.33	9.03	18.29
	Finance Costs	–	–	–	–	–	–
	Depreciation & Amortization Expenses	–	–	–	–	–	–
	Provision for Expected Credit Loss	–	–	–	10.52	–	84.81
	Other Expenses	4.22	4.89	5.03	9.11	12.25	42.62
	Total Expenses (IV)	9.37	10.07	9.46	29.96	21.28	145.72
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	6.01	5.13	5.54	0.62	8.55	(86.23)
VI	Exceptional Items	–	–	–	–	–	–
VII	Profit / (Loss) before Tax (V-VI)	6.01	5.13	5.54	0.62	8.55	(86.23)
VIII	Tax Expenses						
	Current	1.61	1.29	1.44	2.90	2.22	–
	Deferred Tax	(2.74)	–	–	(2.74)	–	0.00
	Total Tax Expenses (VIII)	(1.13)	1.29	1.44	0.16	2.22	0.00
IX	Profit for the Period / Year from continuing operations (VII-VIII)	7.14	3.84	4.10	0.46	6.33	(86.23)
X	Other Comprehensive Income						
	A. Items that will not be classified to Profit or Loss	–	–	–	–	–	–
	Sub-Total A	–	–	–	–	–	–
	B. Items that may be re-classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI	1.95	0.78	0.12	2.73	1.31	(1.19)
	ii) Income Tax on above	(0.51)	(0.20)	(0.03)	(0.71)	(0.34)	0.31
	Sub-Total B	1.44	0.58	0.09	2.02	0.97	(0.88)
	Other Comprehensive Income (A+B)	1.44	0.58	0.09	2.02	0.97	(0.88)
XI	Total Comprehensive Income for the Period / Year (IX+X)	8.58	4.42	4.18	2.48	7.29	(87.11)
XII	Paid-up Equity Share Capital (Face Value of ₹ 1/- each)	2,907.08	2,907.08	2,907.08	2,907.08	2,907.08	2,907.08
XIII	Other Equity	–	–	–	(175.53)	291.63	(179.44)
XIV	Earnings per Share from Continuing Operations						
	a) Basic	0.00	0.00	0.00	0.00	0.00	(0.03)
	b) Diluted	0.00	0.00	0.00	0.00	0.00	(0.03)
XV	Earnings per Share from Discontinued Operations						
	a) Basic	–	–	–	–	–	–
	b) Diluted	–	–	–	–	–	–
XVI	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.00	0.00	0.00	0.00	0.00	(0.03)
	b) Diluted	0.00	0.00	0.00	0.00	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.
- The financial results of Jackson Investments Limited ('the Company') for the quarter and half year ended 30 September 2025 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 6 November 2025 and have been subjected to Limited Review by the Statutory Auditors of the Company. There are no qualifications in the limited review report issued for the quarter and half year ended 30 September 2025.
- The Unaudited Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind-AS") (including Ind AS 34 Interim Financial Reporting) as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated 29 March 2019.
- Balances of certain trade receivables, trade payables, loans and advances 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.
- 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 Company does not expect any negative outcome on account of the said matter
- 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 September 2025.
- During past and current periods, the Company has given various advances (recoverable in cash / kind) totalling to INR 964.28 Lakhs (gross value) – shown under 'Other financial assets (current)'. The management has explained us that these advances were given for the purpose of acquiring of shares / securities, however, such acquisition is pending as on reporting date. The management is in process of either settling these transactions by acquisition of shares / securities, or by squaring off the advances through repayment.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- The figures for the quarter ended 30 September 2025 and 30 September 2024, as reported in these financial results, are the balancing figures between published year to date figures upto the end of the first quarter and half year ended of the respective period.

For Jackson Investments Limited

Sd/-

Ramesh Kr. Saraswat
Managing Director

Place : Kolkata

Date : November 6, 2025

JACKSON INVESTMENTS LIMITED

Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At 30th Sept 2025	As At 31st March 2025
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Properties Plant & Machinery	0.01	0.01
Intangible Assets	-	-
Capital Work in Progress	-	-
Financial Assets		
Non-current Investments	801.35	798.62
Deferred Tax Assets (Net)	7.77	4.33
Other Non-Current Assets	-	-
Total Non-Current Assets ...	809.13	802.96
Current Assets		
Inventories	1.49	1.49
Financial Assets		
Trade Receivables	223.63	223.85
Cash & Cash Equivalents	21.88	7.13
Loans	992.24	1,011.63
Other Financial Assets	705.51	707.85
Current Tax Assets	16.62	16.68
Other Current Assets	5.57	-
Total Non-Current Assets ...	1,966.94	1,968.63
Total Assets	2,776.07	2,771.59
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	2,907.08	2,907.08
Reserves & Surplus	(175.53)	(179.44)
Total Equity ...	2,731.55	2,727.64
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Provisions	-	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	-	-
Current Liabilities		
Financial Liabilities		
Trade Payables	41.36	39.67
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Other Current Liabilities	3.16	4.28
Total Current Liabilities ...	44.52	43.95
Total Liabilities	44.52	43.95
Total Equity & Liabilities	2,776.07	2,771.59

JACKSON INVESTMENTS LIMITED
Statement of Cash Flow as at 30th September, 2025

Rs. In Lakhs

Particulars	As at 30th Sept 2025	As at 30th Sept 2024
A. <u>Cash Flow from Operating Activities</u>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>0.62</i>	<i>8.55</i>
<i><u>Adjustments for</u></i>		
Interest Received	-	-
Depreciation & Amortization Expenses	-	-
Fair Value Changes through OCI	2.73	1.31
<i>Operating profit before working capital changes</i>	<i>3.35</i>	<i>9.86</i>
<i><u>Adjustments for Working Capital Changes</u></i>		
Decrease/(Increase) Loan	19.39	(22.74)
Decrease/(Increase) Trade & Other Receivable	0.22	0.00
Decrease/(Increase) in Inventories	0.00	0.00
Decrease/(Increase) in Other financial Assets	2.34	11.72
Decrease/(Increase) in Other Current Assets	(5.57)	-
(Decrease)/Increase in Trade Payable	1.70	-
(Decrease)/Increase in other Liabilities	(1.12)	(0.42)
<i>Cash Generated from operations</i>	<i>20.31</i>	<i>(1.58)</i>
Income Tax Paid	(2.83)	(2.76)
B. <i>Net Cash From Operating Activities</i>	<i>17.48</i>	<i>(4.34)</i>
<u>Cash Flow From Investing Activities</u>		
Interest Income on Deposits	-	-
Increase/(Decrease) in Investments	(2.73)	(1.31)
C. <i>Net Cash from Investing Activities</i>	<i>(2.73)</i>	<i>(1.31)</i>
<u>Cash Flow From Financing Activities</u>		
Finance Cost	-	-
D. <i>Net Cash used in Financing Activities</i>	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C+D)	14.75	(5.65)
<i>Opening Balance of Cash & Cash Equivalents</i>	<i>7.13</i>	<i>9.35</i>
<i>Closing Balance of Cash & Cash Equivalents</i>	<i>21.88</i>	<i>3.70</i>