

JACKSON INVESTMENTS LIMITED

Regd. Office : 4, N. S. Road, 1st Floor, Room No. 127, Kolkata-700 001
CIN - L65993WB1982PLC03521, Email : jacksoninv.kolkata@gmail.com, Website : www.jacksoninvestltd.com

Statement of Audited Financial Results for the Quarter & Year ended 31st March 2018

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding	Year to date	Year to date
		31.03.2018	Months ended	3 Months	figures as on	figures as on
		Audited*	31.12.2017	ended	31.03.2018	31.03.2017
		Refer Note 6	Un-Audited	Audited*	Audited	Audited
				Refer Note 6		
I	Revenue from Operations	27.683	31.793	152.469	163.708	432.644
II	Other Income/(Loss)	-	-	-	-	0.063
III	Total Income (I+II)	27.683	31.793	152.469	163.708	432.707
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchases of Stock in Trade	23.730	0.270	100.358	145.602	247.944
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(11.900)	39.710	1.794	(26.635)	129.014
	Employees Benefit Expenses	2.637	3.243	4.823	16.773	30.593
	Finance Costs	-	-	-	-	-
	Depreciation & Amortization Expenses	0.009	0.005	0.019	0.034	0.049
	Other Expenses	6.071	5.570	3.199	23.950	20.279
	Total Expenses (IV)	20.547	48.798	110.193	159.724	427.879
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	7.136	(17.005)	42.276	3.984	4.828
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	7.136	(17.005)	42.276	3.984	4.828
VIII	Tax Expenses					
	Current	1.028	-	1.500	1.028	1.500
	Deferred Tax	(0.003)	-	(0.006)	(0.003)	(0.006)
	Total Tax Expenses (VIII)	1.025	-	1.494	1.025	1.494
IX	Profit for the Period / Year from continuing operations (VII-VIII)	6.111	(17.005)	40.782	2.959	3.334
X	Other Comprehensive Income	-	-	-	-	-
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-
	i) Net Fair Value changes of Equity instruments and investments through OCI	-	-	-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-
	ii) Income Tax relating to Items that may be reclassified to Profit or Loss	-	-	-	-	-
	Total other Comprehensive Income (X)	-	-	-	-	-
XI	Total Comprehensive income for the Period / Year (IX+X)	6.111	(17.005)	40.782	2.959	3.334
XII	Paid-up Equity Share Capital (Face Value of Re 1/- each)	2,907.080	2,907.080	2,907.080	2,907.080	2,907.080
XIII	Reserves excluding revaluation Reserves				240.739	237.770
XIV	Earnings per Share (Face Value of Re 1/- each)					
	a) Basic	0.002	(0.006)	0.014	0.001	0.001
	b) Diluted	0.002	(0.006)	0.014	0.001	0.001

Notes :

- During the Quarter, the Company has operated only in one Segment viz. Finance & Investments, thus Segmental Report as per AS-17 is not applicable for the Quarter.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on May 30, 2018.
- The Company has adopted Indian Accounting Standard (Ind-AS) from 01 April 2017 and these financial results have been prepared in accordance with the Ind-AS as specified under section 133 of Companies Act, 2013 read with the relevant rules there under and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular CIR/CFD/FAC/62/2016 dated July 05, 2016. The date of transition to Ind-AS is 01 April 2016. The impact of transition has been accounted for in opening reserves and the comparative period results have been restated accordingly.

4. Reconciliation of Net Profit between previous GAAP to Ind AS for the Quarter ended 31st March 2017

Particulars	Rs. in Lakh	
	Quarter ended	Year ended
Net profit for the Period (as per previous GAAP)	40.787	3.335
Add/(Less) : Adjustments in Statement of Profit & Loss	-	-
Effect of fair valuation of Finance & Investment	-	-
Net Profit as per Ind AS	40.787	3.335
Other Comprehensive Income	-	-
Total Comprehensive Income	40.787	3.335

5. Equity Reconciliation

Particulars	Rs. in Lakh
	As at 31st March 2017
Equity under erstwhile Indian GAAP	3,144.85
Mark to Market Gain on Inventories	-
Rectification of prior period errors	-
Effect of Deferred Tax As per IAS 12	0.01
Restatement of Gratuity and Compensated Absences liability based on actuarial valuation as per Ind-AS 19, Employee Benefits'	-
Equity under Ind AS	3,144.86

- Figures for the quarters ended 31 March 2018 and 31 March 2017 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the third quarter of the respective financial years.
- Previous period figure have been regrouped/rearranged wherever necessary, to correspond with the current period / year classification / disclosures.
- These results have been audited by the Statutory Auditors of the Company who have issued an unmodified audit report on the standalone annual financial statement for the year ended 31 March 2018.

Place : Kolkata
Date : 30th May 2018

For Jackson Investments Limited
Sd/-
Ramesh Kr. Saraswat
Managing Director

JACKSON INVESTMENTS LIMITED

Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At 31st March 2018	As At 31st March 2017
	Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	0.074	0.108
Financial Assets	-	-
Income Tax Assets	87.614	75.064
Deferred Tax Assets	0.020	0.017
Total Non-Current Assets ...	87.708	75.189
Current Assets		
Inventories	398.520	371.885
Financial Assets		
Current Investments	843.096	605.796
Trade Receivables	-	-
Cash & Cash Equivalents	17.336	18.524
Bank Balances	0.263	4.329
Short Term Loans & Advances	1,579.472	1,974.642
Other Financial Assets	-	-
Other Current Assets	221.602	96.200
Total Non-Current Assets ...	3,060.289	3,071.376
Total Assets	3,147.997	3,146.565
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	2,907.081	2,907.081
Reserves & Surplus	240.739	237.780
Money Received against Share Warrants	-	-
Total Equity ...	3,147.820	3,144.861
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	-	0.062
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	0.177	1.642
Total Current Liabilities ...	0.177	1.704
Total Liabilities	0.177	1.704
Total Equity & Liabilities	3,147.997	3,146.565