

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	Preceding 3	Corresponding 3	Half Year ended	Corresponding	Year to date
		30.09.2022	Months ended	Months ended	30.09.2022	Half Year ended	figures as on
		Un-Audited	30.06.2022	30.09.2021	Un-Audited	30.09.2021	31.03.2022
			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. <u>Cash Flow from Operating Activities</u>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	23.674	31.963
<i><u>Adjustments for</u></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><u>Adjustments for Working Capital Changes</u></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. <i>Net Cash From Operating Activities</i>	(194.140)	(39.765)
<u>Cash Flow From Investing Activities</u>		
Interest Income on Deposits	38.299	52.317
Increase/(Decrease) in Investments	5.938	-
C. <i>Net Cash from Investing Activities</i>	44.237	52.317
<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)	(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