

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 2023

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Half Year ended	Corresponding	Year to date
		30.09.2023	Months ended	Months ended	30.09.2023	Half Year ended	figures as on
		Un-Audited	30.06.2023	30.09.2022	Un-Audited	30.09.2022	31.03.2023
			Un-Audited	Un-Audited		Un-Audited	Audited
I	Revenue from Operations	14.342	15.179	14.450	29.521	114.678	141.854
II	Other Income	-	-	-	-	6.848	27.563
III	Total Income (I+II)	14.342	15.179	14.450	29.521	121.526	169.417
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-	-
	Changes in Inventories of Stock-in-Trade	-	-	-	-	62.553	62.557
	Employees Benefit Expenses	4.270	5.250	7.644	9.520	15.439	28.181
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	-	-	0.002	-	0.003	0.003
	Other Expenses	4.350	14.491	10.808	18.841	19.857	38.095
	Total Expenses (IV)	8.620	19.741	18.454	28.361	97.852	128.836
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	5.722	(4.562)	(4.004)	1.160	23.674	40.581
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	5.722	(4.562)	(4.004)	1.160	23.674	40.581
VIII	Tax Expenses						
	Current	0.302	-	(1.041)	0.302	6.155	9.472
	Deferred Tax	0.001	-	0.001	0.001	0.001	0.001
	Total Tax Expenses (VIII)	0.303	-	(1.040)	0.303	6.156	9.473
IX	Profit for the Period / Year from continuing operations (VII-VIII)	5.419	(4.562)	(2.964)	0.857	17.518	31.108
X	Other Comprehensive Income						
	A. Items that will not be classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI	(0.950)	(1.663)	(1.401)	(2.613)	(5.938)	(5.225)
	ii) Income Tax on above	0.247	0.432	2.964	0.679	1.544	1.359
	Sub-Total A	(0.703)	(1.231)	(8.437)	(1.934)	(4.394)	(3.866)
	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)	(0.703)	(1.231)	(8.437)	(1.934)	(4.394)	(3.866)
XI	Total Comprehensive Income for the Period / Year (IX+X)	4.716	(5.793)	(11.401)	(1.077)	13.124	27.242
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	-	-	-	302.600	-	303.674
XIV	Earnings per Share from Continuing Operations						
	a) Basic	0.002	(0.002)	(0.004)	(0.000)	0.005	0.009
	b) Diluted	0.002	(0.002)	(0.004)	(0.000)	0.005	0.009
XV	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.002	(0.002)	(0.004)	(0.000)	0.005	0.009
	b) Diluted	0.002	(0.002)	(0.004)	(0.000)	0.005	0.009

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, 2023.
- 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 6, 2023

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 2023	As At 31st March 2023
	Un-Audited	Un-Audited
ASSETS		
Non-Current Assets		
Properties Plant & Machinery	0.013	0.013
Intangible Assets	-	-
Capital Work in Progress	-	-
Income Tax Assets	7.606	5.294
Deferred Tax Assets (Net)	2.049	1.372
Long Term Loans & Advances	-	-
Other Non-Current Assets	-	-
Total Non-Current Assets ...	9.668	6.679
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	14.877	14.877
Financial Assets		
Current Investments	774.785	777.397
Trade Receivables	304.715	316.218
Cash & Cash Equivalents	0.059	5.248
Bank Balances	5.354	0.313
Short Term Loans & Advances	1,138.743	1,227.047
Other Financial Assets	-	-
Other Current Assets	1,008.052	907.350
Total Non-Current Assets ...	3,246.585	3,248.450
Total Assets	3,256.253	3,255.129
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	2,907.081	2,907.081
Reserves & Surplus	304.301	303.676
Money Received against Share Warrants	-	-
Total Equity ...	3,211.382	3,210.757
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	39.670	39.670
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	5.201	4.702
Total Current Liabilities ...	44.871	44.372
Total Liabilities	44.871	44.372
Total Equity & Liabilities	3,256.253	3,255.129

JACKSON INVESTMENTS LIMITED
Statement of Cash Flow as at 30th September, 2023

Rs. In Lakhs

Particulars	As at 30th Sept 2023	As at 31st March 2023
A. <u>Cash Flow from Operating Activities</u>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>1.160</i>	<i>40.581</i>
<i><u>Adjustments for</u></i>		
Interest Received	-	-
Depreciation & Amortization Expenses	-	0.003
Fair Value Changes through OCI	(2.613)	(5.225)
<i>Operating profit before working capital changes</i>	<i>(1.453)</i>	<i>35.359</i>
<i><u>Adjustments for Working Capital Changes</u></i>		
Decrease/(Increase) Loan & Advances	90.639	365.216
Decrease/(Increase) Trade & Other Receivable	11.503	(227.868)
Decrease/(Increase) in Inventories	-	62.557
Decrease/(Increase) in Other Current Assets	(100.700)	(670.750)
(Decrease)/Increase in Trade Payable		(49.120)
(Decrease)/Increase in Other Current Liabilities	0.203	(22.914)
(Decrease)/Increase in Income Tax Assets	(2.650)	45.776
<i>Cash Generated from operations</i>	<i>(2.458)</i>	<i>(461.744)</i>
Income Tax Paid	(0.302)	(9.472)
Deferred Tax Assets	-	-
B. <i>Net Cash From Operating Activities</i>	<i>(2.760)</i>	<i>(471.216)</i>
<u>Cash Flow From Investing Activities</u>		
Interest Income on Deposits	-	65.476
Increase/(Decrease) in Investments	2.613	311.501
C. <i>Net Cash from Investing Activities</i>	<i>2.613</i>	<i>376.977</i>
<u>Cash Flow From Financing Activities</u>		
Finance Cost	-	-
D. <i>Net Cash used in Financing Activities</i>	<i>-</i>	<i>-</i>
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C+D)	<i>(0.147)</i>	<i>(94.239)</i>
<i>Opening Balance of Cash & Cash Equivalents</i>	<i>5.247</i>	<i>165.275</i>
<i>Closing Balance of Cash & Cash Equivalents</i>	<i>5.100</i>	<i>5.560</i>