



# *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

November 12, 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 Q2FY26 (Updated)**

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 2<sup>nd</sup> quarter ended on 30<sup>th</sup> September 2025 (Q-II) for the Financial Year ended 31<sup>st</sup> March 2026 together with Cash Flow Statement, Statement of Assets & Liabilities as well as Limited Review Report by Statutory Auditors.

**There is no change in any of figures in comparison to last submission. Only change is the updated “Limited Review Report” by Auditors wherein name of Company has been updated correctly.**

The meeting was commenced at 17.00 Hrs. and concluded at 17.50 Hrs. on 6 November 2025.

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

Corporate Identification No.: L65993WB1982PLC035211  
Website: [www.jacksoninvestltd.co.in](http://www.jacksoninvestltd.co.in)

# 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 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	<b>Total Income (I+II)</b>	<b>15.38</b>	<b>15.20</b>	<b>15.00</b>	<b>30.58</b>	<b>29.83</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	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
	<b>Total Expenses (IV)</b>	<b>9.37</b>	<b>10.07</b>	<b>9.46</b>	<b>29.96</b>	<b>21.28</b>	<b>145.72</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>6.01</b>	<b>5.13</b>	<b>5.54</b>	<b>0.62</b>	<b>8.55</b>	<b>(86.23)</b>
VI	Exceptional Items	–	–	–	–	–	–
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>6.01</b>	<b>5.13</b>	<b>5.54</b>	<b>0.62</b>	<b>8.55</b>	<b>(86.23)</b>
VIII	<b>Tax Expenses</b>						
	Current	1.61	1.29	1.44	2.90	2.22	–
	Deferred Tax	(2.74)	–	–	(2.74)	–	0.00
	<b>Total Tax Expenses (VIII)</b>	<b>(1.13)</b>	<b>1.29</b>	<b>1.44</b>	<b>0.16</b>	<b>2.22</b>	<b>0.00</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>7.14</b>	<b>3.84</b>	<b>4.10</b>	<b>0.46</b>	<b>6.33</b>	<b>(86.23)</b>
X	<b>Other Comprehensive Income</b>						
	A. Items that will not be classified to Profit or Loss	–	–	–	–	–	–
	<b>Sub-Total A</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
	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
	<b>Sub-Total B</b>	<b>1.44</b>	<b>0.58</b>	<b>0.09</b>	<b>2.02</b>	<b>0.97</b>	<b>(0.88)</b>
	<b>Other Comprehensive Income (A+B)</b>	<b>1.44</b>	<b>0.58</b>	<b>0.09</b>	<b>2.02</b>	<b>0.97</b>	<b>(0.88)</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>8.58</b>	<b>4.42</b>	<b>4.18</b>	<b>2.48</b>	<b>7.29</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	2,907.08	2,907.08
XIII	Other Equity	–	–	–	(175.53)	291.63	(179.44)
XIV	<b>Earnings per Share from Continuing Operations</b>						
	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	<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	0.00	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
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Properties Plant & Machinery	0.01	0.01
Intangible Assets	-	-
Capital Work in Progress	-	-
<b>Financial Assets</b>		
Non-current Investments	801.35	798.62
Deferred Tax Assets (Net)	7.77	4.33
Other Non-Current Assets	-	-
<b>Total Non-Current Assets ...</b>	<b>809.13</b>	<b>802.96</b>
<b>Current Assets</b>		
Inventories	1.49	1.49
<b>Financial Assets</b>		
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	-
<b>Total Non-Current Assets ...</b>	<b>1,966.94</b>	<b>1,968.63</b>
<b>Total Assets .....</b>	<b>2,776.07</b>	<b>2,771.59</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	2,907.08	2,907.08
Reserves & Surplus	(175.53)	(179.44)
<b>Total Equity ...</b>	<b>2,731.55</b>	<b>2,727.64</b>
<b>Share Application Money Pending Allotment</b>	-	-
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities	-	-
Long Term Provisions	-	-
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Trade Payables	41.36	39.67
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Other Current Liabilities	3.16	4.28
<b>Total Current Liabilities ...</b>	<b>44.52</b>	<b>43.95</b>
<b>Total Liabilities .....</b>	<b>44.52</b>	<b>43.95</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>2,776.07</b>	<b>2,771.59</b>

**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
<b>A. <u>Cash Flow from Operating Activities</u></b>		
<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>B. <i>Net Cash From Operating Activities</i></b>	<b><i>17.48</i></b>	<b><i>(4.34)</i></b>
<b><u>Cash Flow From Investing Activities</u></b>		
Interest Income on Deposits	-	-
Increase/(Decrease) in Investments	(2.73)	(1.31)
<b>C. <i>Net Cash from Investing Activities</i></b>	<b><i>(2.73)</i></b>	<b><i>(1.31)</i></b>
<b><u>Cash Flow From Financing Activities</u></b>		
Finance Cost	-	-
<b>D. <i>Net Cash used in Financing Activities</i></b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C+D)</b>	<b>14.75</b>	<b>(5.65)</b>
<i>Opening Balance of Cash &amp; Cash Equivalents</i>	<i>7.13</i>	<i>9.35</i>
<i>Closing Balance of Cash &amp; Cash Equivalents</i>	<i>21.88</i>	<i>3.70</i>

**Limited Review Report on Unaudited Financial Results of the Jackson Investments Limited for the Quarter and Half year ended 30 September 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 and half year ended 30 September 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 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 September 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 September 2025. We have solely relied on management's representation in this regard. (Note 6 to financial results)
- d) 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. We have solely relied on management's representation in this regard (*Note 8 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.

Our conclusion is not modified in respect of this matter.

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



CA Govind Mandhania  
(Partner)  
M No – 180398  
Date: 6 November 2025  
Place: Mumbai  
UDIN: 25183098BMJEUL4871