



Jackson Investments Limited

CIN: L65993WB1982PLC035211

Regd. Office: Room No. 310A, 3rd Floor, 7A, Bentinck Street, Kolkata – 700 001
Tel: +91 33 4006 8812, Email: jacksoninv.kolkata@gmail.com
Website: www.jacksoninvestltd.co.in

October 30, 2026

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 Q2FY27**

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 2nd quarter ended on 30th Sept 2026 (Q-II) for the Financial Year ending 31st March 2027 together with Cash Flow Statement, Statement of Assets & Liabilities as well as Limited Review Report by Statutory Auditors.

The meeting was commenced at 15.45 Hrs. and concluded at 16.45 Hrs.

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

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 2026

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 30.09.2026 Un-Audited	Preceding 3 Months ended 30.06.2026 Un-Audited	Corresponding 3 Months ended 30.09.2025 Un-Audited	Half Year ended 30.09.2026 Un-Audited	Corresponding Half Year ended 30.09.2025 Un-Audited	Year to date figures as on 31.03.2026 Audited
I	Revenue from Operations	11.05	12.62	15.38	23.67	30.58	56.03
II	Other Income	32.20	2.55	-	34.75	-	142.51
III	Total Income (I+II)	43.25	15.17	15.38	58.42	30.58	198.54
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-	-
	Changes in Inventories of Stock-in-Trade	0.00	-	0.00	0.00	-	-
	Employees Benefit Expenses	4.66	4.89	5.15	9.55	10.33	21.28
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	-	-	-	-	-	-
	Provision for Expected Credit Loss	-	-	-	-	10.52	-
	Other Expenses	6.81	4.96	4.22	11.77	9.11	26.65
	Total Expenses (IV)	11.47	9.85	9.37	21.32	29.96	47.93
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	31.78	5.32	6.01	37.10	0.62	150.61
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	31.78	5.32	6.01	37.10	0.62	150.61
VIII	Tax Expenses						
	Current	(0.11)	0.70	1.61	0.59	2.90	2.04
	Deferred Tax	8.11	0.64	(2.74)	8.75	(2.74)	(80.28)
	Total Tax Expenses (VIII)	8.00	1.34	(1.13)	9.34	0.16	(78.24)
IX	Profit for the Period / Year from continuing operations (VII-VIII)	23.78	3.98	7.14	27.76	0.46	228.85
X	Other Comprehensive Income						
	A. Items that will not be classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI	(0.46)	(6.13)	1.95	(6.59)	2.73	(22.13)
	ii) Income Tax on above	0.12	1.54	(0.51)	1.66	(0.71)	5.57
	Sub-Total A	(0.34)	(4.59)	1.44	(4.93)	2.02	(16.56)
	B. Items that may be re-classified to Profit or Loss						
	Sub-Total B	-	-	-	-	-	-
	Other Comprehensive Income (A+B)	(0.34)	(4.59)	1.44	(4.93)	2.02	(16.56)
XI	Total Comprehensive Income for the Period / Year (IX+X)	23.44	(0.61)	8.58	22.83	2.48	212.29
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				55.67	(175.53)	32.85
XIV	Earnings per Share from Continuing Operations						
	a) Basic	0.01	(0.00)	0.00	0.01	0.00	0.07
	b) Diluted	0.01	(0.00)	0.00	0.01	0.00	0.07
XV	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.01	(0.00)	0.00	0.01	0.00	0.07
	b) Diluted	0.01	(0.00)	0.00	0.01	0.00	0.07

Notes :

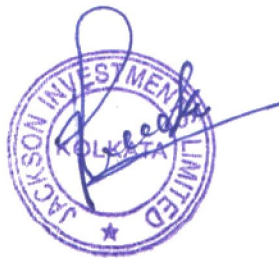
- As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- The financial results of Jackson Investments Limited (the Company) for the quarter and half year ended 30 September 2026 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 30 October 2026 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 2026.
- 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 2025), 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 2026.
- During past and current periods, the Company has given various advances (recoverable in cash / kind) totalling to INR 650.20 Lakhs (gross value) - shown under 'Other financial assets (current)'. These advances were given for the purpose of acquiring of shares / securities, however, such acquisition is pending as on reporting date. The Company is in process of either settling these transactions by acquisition of shares / securities, or by squaring off the advances through repayment.
- The Company has a dormant bank account (held with Kotak Mahindra Bank) totalling to 0.20 lakhs, reflected in the books of accounts. The balance is pending confirmation and may require adjustments upon receipt of relevant statements.
- The Company's investments in unlisted equity shares are carried at ₹1,633.65 lakhs as at 30 September 2026. Of these, shares acquired during the quarter are measured at transaction price, which is management's best estimate of their fair value. The rest are measured at fair value based on latest available valuation reports as at 31 March 2025. The Company is in process of obtaining updated valuation reports, and any resulting fair value adjustments will be recognised when they are received.
- The Company has not recognised interest income on certain loans aggregating ₹382.33 lakhs (gross) as at 30 September 2026, as recovery of interest from the respective parties is not considered probable. These loans are considered credit-impaired, and the Company has recognised an expected credit loss allowance of ₹126.39 lakhs against them in accordance with its accounting policy. Management continues to pursue recovery of these amounts.
- 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 2026 and 30 September 2025, 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.

Place : Kolkata
Date : October 30, 2026

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 2026 Un-Audited	As At 31st March 2026 Audited
ASSETS		
Non-Current Assets		
Properties Plant & Machinery	0.01	0.01
Intangible Assets	-	-
Capital Work in Progress	-	-
Financial Assets		
Non-current Investments	1,644.41	1,613.67
Deferred Tax Assets (Net)	83.08	90.17
Other Non-Current Assets	-	-
Total Non-Current Assets ...	1,727.50	1,703.85
Current Assets		
Inventories	1.49	1.49
Financial Assets		
Trade Receivables	-	51.55
Cash & Cash Equivalents	22.27	19.90
Loans	686.48	897.31
Other Financial Assets	505.36	292.90
Current Tax Assets	21.37	19.81
Other Current Assets	7.56	-
Total Non-Current Assets ...	1,244.53	1,282.96
Total Assets	2,972.03	2,986.81
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	2,907.08	2,907.08
Reserves & Surplus	55.67	32.85
Total Equity ...	2,962.75	2,939.93
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	1.69	41.36
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Other Current Liabilities	7.59	5.52
Total Current Liabilities ...	9.28	46.88
Total Liabilities	9.28	46.88
Total Equity & Liabilities	2,972.03	2,986.81



JACKSON INVESTMENTS LIMITED
Statement of Cash Flow as at 30th September, 2026

Rs. In Lakhs

Particulars	As at 30th Sept 2026	As at 30th Sept 2025
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	37.10	0.62
<i>Adjustments for</i>		
Interest Received	-	-
Expected Credit Loss	(34.75)	-
Depreciation & Amortization Expenses	-	-
Fair Value Changes through OCI	-	2.73
<i>Operating profit before working capital changes</i>	2.35	3.35
<i>Adjustments for Working Capital Changes</i>		
Decrease/(Increase) Loan	220.87	19.39
Decrease/(Increase) Trade & Other Receivable	77.00	0.22
Decrease/(Increase) in Inventories	0.00	0.00
Decrease/(Increase) in Other financial Assets	(213.20)	2.34
Decrease/(Increase) in Other Current Assets	(7.56)	(5.57)
(Decrease)/Increase in Trade Payable	(39.67)	1.70
(Decrease)/Increase in other Liabilities	2.07	(1.12)
<i>Cash Generated from operations</i>	41.86	20.31
Income Tax Paid	(2.15)	(2.83)
B. Net Cash From Operating Activities	39.71	17.48
Cash Flow From Investing Activities		
Interest Income on Deposits	-	-
Increase/(Decrease) in Investments	(37.34)	(2.73)
C. Net Cash from Investing Activities	(37.34)	(2.73)
Cash Flow From Financing Activities		
Finance Cost	-	-
D. Net Cash used in Financing Activities	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C+D)	2.37	14.75
<i>Opening Balance of Cash & Cash Equivalents</i>	19.90	7.13
<i>Closing Balance of Cash & Cash Equivalents</i>	22.27	21.88



Limited Review Report on Unaudited Financial Results of the Jackson Investments Limited for the Quarter and Half year ended 30 September 2026 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 2026 (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) During past and current periods, the Company has given various advances (recoverable in cash / kind) totalling to INR 650.20 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 7 to financial results*).
- d) The Company has investments in equity shares of unlisted companies, aggregating ₹1,633.65 lakhs as at 30 September 2026 (including shares acquired during the quarter in settlement of a trade receivable), which have been measured based on valuation reports as at 31 March 2025 and, for shares acquired during the quarter, at transaction price. The Company is in the process of obtaining updated valuation reports, and consequential adjustments, if any, will be made upon their receipt (*Note 9 to financial results*).
- e) Interest income is not recognized on certain outstanding loans aggregating ₹382.33 lakhs (gross), given to various parties as interest income could not be crystallized from such parties. These loans are considered credit-impaired, and the Company has recognised an expected credit loss allowance of ₹126.39 lakhs against them in accordance with its accounting policy. In the absence of any further details / documents, we have relied on management's representation with regard to the items of these loans and the ECL provision thereof (*Note 10 to financial results*).

Our conclusion is not modified in respect of these matters.

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



CA Govind Mandhania
(Partner)
M No – 183098
Date: 30 October 2026
Place: Mumbai
UDIN: 26183098CBLXOH5145