

**ANKITA GOENKA & ASSOCIATES,** COMPANY SECRETARIES  
BE-99 SALT LAKE CITY, KOLKATA- 700064  
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@ ankita.goenka86@gmail.com

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**Form No. MR-3**  
**SECRETARIAL AUDIT REPORT**  
**for the financial year ended 31st March, 2022**  
[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the  
Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,  
**The Members of,**  
**M/s. Amluckie Investment Company Limited**  
10, Princep Street, 2nd Floor,  
Kolkata – 700072  
CIN : L15491WB1876PLC000341

We have conducted the Secretarial Audit of the compliances of applicable statutory provisions and the adherence to good corporate practices by M/s. Amluckie Investment Company Limited (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, the information to the extent provided by the company, its officers, agents and authorized representatives during the conduct of secretarial audit, the explanations and clarifications given to us and the representations made by the Management and considering the relaxations granted by the Ministry of Corporate Affairs and The Securities and Exchange Board of India warranted due to the spread of the COVID-19 pandemic, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2022 generally complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2022 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the Rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment (FDI), Overseas Direct Investment (ODI) and External Commercial Borrowings (ECB);

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(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; **(Not applicable as the Company has not offered any securities during the financial year under review).**

d. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; **(Not applicable as the Company has not offered any shares or granted any options pursuant to any employee benefits scheme during the financial year under review).**

e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable as the Company has not issued and listed any debt securities during the financial year under review).**

f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

g. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

h. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 **(Not applicable, since the company has not applied for delisting of its shares from any stock exchange during the Financial year under review) ; and**

i. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; **(Not applicable as the Company has not bought back any equity shares during the financial year under review).**

(vi) The regulation made by the Reserve Bank of India (under the Reserve Bank of India Act, 1934) with regard to Non-Banking Financial Company ("NBFC"). **(NBFC Registration Certificate No. 05 01991 dated 02.05.1998 of the company has been cancelled by RBI by order dated 11. 07.2018.)**

(vii) Other laws applicable to the Company as per the representations made by the Management. The compliance by the company applicable financial laws like direct and indirect tax laws has not been reviewed in this audit since the same have been subject to reviewed by the statutory financial auditor and other designated professionals.

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We have also examined compliance with the

1. SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The Secretarial Standard I and II issued by the Institute of Company Secretaries of India (ICSI) were applicable to the Company for the period under review and for a good practice company is required to follow it diligently.

*However as per Regulation 18 (2) (a) The audit committee shall meet at least four times in a year and not more than one hundred and twenty (120) days shall elapse between two meetings, however Gap between the meetings held on 25 th, June 2021, was more than 120 days, it was explained that, as the working of the Company was severely affected due to long Covid-19 Pandemic lockdown, the meeting could be conducted with a marginal delay keeping in view the extension granted by MCA vide its circular dated 3rd May, 2021, for holding such meetings from 120 days to 180 days. The matter was suitably explained.*

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, guidelines, standards etc. mentioned above except that :

1. *Website of the Company needs to be updated.*
2. *On 10th November 2020, the Calcutta Stock Exchange (CSE) vide a notice (Ref No. CSE/LD/15115/2020 with subsequent notice dated 24th December 2020 (Ref No. CSE/LD/15156/2020) has introduced Amnesty Scheme 2020 for all the non-compliant listed companies suspended for less than 7 years for becoming active by complying all the regulatory compliances within 45 days from the date of issue of notice dated 24th December 2020. The Company had submitted requisite documents on 25/03/2021 with Calcutta Stock Exchange.*
3. *Regulation 7 (3) SEBI LODR – Compliance Certificate certifying maintaining physical & electronic transfer facilities by the compliance officer of the listed entity and the authorized representative of the share transfer agent, The Company has filed the same , however (only covering letter) it was not signed by Company Secretary.*
4. *Date of incorporation in MGT 7 is wrongly prefilled which need to be sort out from concerned Authority.*
5. *The Legal proceeding is undergoing under National Company Law Tribunal between Amluckie Investment Co Ltd as Financial Creditor Vs Skil Infrastructure Ltd as Corporate Debtor and as order has been passed by National Company Law Appellate Tribunal on 5<sup>th</sup> April, 2021.*
6. *In Mgt-14 purpose of passing the resolution erroneously written as "reappointment of Independent Director after a term of 5 consecutive years" instead of "for a term."*

We further report that,

- Subject to our observation at (i) above the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent adequately in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- Majority decision is carried through while the members' views are captured and recorded as part of the minutes. as per the explanations given to us and the representations made by the Management and relied upon by us there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the period the Company has following events/actions having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

1. *As per Regulation 6(1) of SEBI LODR, A listed entity shall appoint a qualified company secretary as the compliance officer. However Jyoti Gupta the Company secretary of the Company resigned on 13<sup>th</sup> August, 2021 and the Company has not yet appointed any Company Secretary.*
2. *Shri Bikash Adhikary (DIN:07478898) reappointed as Independent Director for a further term of 3 years w.e.f 29<sup>th</sup> September, 2021*

**For Ankita Goenka & Associates  
(Practicing Company Secretaries)**

**Date: 01<sup>st</sup> August, 2022**

**Place: Kolkata**

*Ankita Goenka*  
**Ankita Goenka**

**Proprietor  
FCS No. : 10572  
C.P No : 14204**

**UDIN : F010572D000707906**

**PEER REVIEW: Certificate no. 2133/2022 dated 20th May, 2022**

This report is to be read with our letter of even date which is annexed as Annexure-A and form integral part of this report.

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**Annexure-A**

To,  
**The Members of,**  
**M/s. Amluckie Investment Company Limited**  
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CIN : L15491WB1876PLC000341

Our report of even date is to be read along with this letter.

Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.

We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Due to COVID 19 pandemic impact all the compliance documents were obtained through electronic mode and certified with requirements.

**For Ankita Goenka & Associates**  
**(Practicing Company Secretaries)**

Ankita Goenka  
Proprietor  
FCS No. : 10572

C.P No : 14204  
UDIN : F010572D000707906  
PEER REVIEW: Certificate no.  
2133/2022 dated 20th May, 2022

Place : Kolkata  
Date : 01<sup>st</sup> August, 2022

*Ankita Goenka*