

Amluckie Investment Company Limited

Regd. Office :10 Princep Street, 2nd Floor, Kolkata - 700072

E:amluinvest@gmail.com, W: www.amluckie.com

Phone : 91-33-4002 2880, Fax :91-33-2237 9053

CIN: L15491WB1876PLC000341

29th May, 2023

To,
The Secretary,
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Kolkata – 700 001
Scrip Code : 11203

Sub: Outcome of Board Meeting.

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, Please find enclosed herewith a copy of Annual Audited Standalone Financial Results of the Company for the Financial Year ended 31st March, 2023 which has been approved by the Board of Directors in their meeting held today i.e., Monday, 29th May, 2023.

Also, we are enclosing herewith the Audit Report in respect of the Annual Audited Standalone Financial Results of the Company for the financial year ended 31st March, 2023 and a statement showing impact of audit qualifications as per prescribed format.

The said results will be duly published in the newspaper as required by Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and will be uploaded on the website of the company www.amluckie.in.

The Board meeting commenced at 4:00 P.M. and concluded at 7:30 P.M.

Kindly take the aforesaid information on record and oblige.

Yours faithfully,

For **Amluckie Investment Co. Ltd**
AMLUCKIE INVESTMENT COMPANY LTD



Surendra Kumar Jain
Authorized Signatory/Director
(Managing Director)
DIN: 00166852



DEOKI BIJAY & CO.
Chartered Accountants

📍 HMP House, Room No. 607, 6th Floor,
4, Fairlie Place, Kolkata - 700 001
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📱 +91 98302 73819
✉ info.kolkata@dbcca.co.in
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Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
**The Board of Directors of
Amluckie Investment Company Limited**

Qualified Opinion

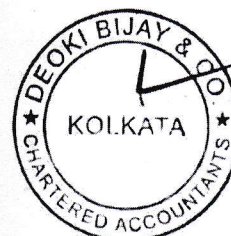
We have audited the accompanying Statement of quarterly and year to date financial results of **Amluckie Investment Company Limited** ("the company") for the quarter and year ended March 31, 2023 ("the statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our Qualified opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the basis for opinion paragraph, the statement:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India of the net loss and total comprehensive income and other financial information of the company for the three months and year ended March 31, 2023.

Basis for Qualified Opinion

1. Valuation of Inventories of unquoted shares have been valued at cost instead of lower of cost or fair value and in absence of adequate information impact thereof on financial results is not ascertainable.
2. Attention is drawn to Note no.7 of the Financial Results. NBFC Registration Certificate No.05.01991 of the company has been cancelled by RBI order dated



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Chartered Accountants

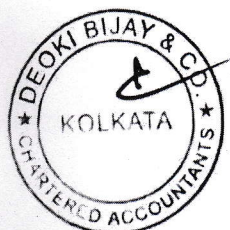
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11.07.2018. The Management has represented that it is going to file an appeal against the order, But no appeal has yet been filed. If the registration is not restored the company cannot continue with the NBFC activities. In view of the management the order will neither impact the going concern status of the company nor its future operation.

We conducted our audit of the statement in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of annual financial statements. This statement is the responsibility of the company's management and approved by the board of directors, has been compiled from the related audited for the year ended March 31, 2023. The Company's Board of Directors are responsible for the preparation and presentation of the Financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



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BRANCHES : RANCHI | MUMBAI



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In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



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- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Place : Kolkata

Date: the 29th day of May, 2023.

For Deoki Bijay & Co.
Chartered Accountants
Firm Regn No.313105E

(CA. D N Agrawal)

Partner

Memb No.- 051157

UDIN - 23051157BGWSKD3282



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Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2023

(Rs. In Lacs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31st March,2023	31st Dec,2022	31st March,2022	31st Mar,2023	31st Mar,2022
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	18.59	3.41	1.15	80.63	69.78
2	Other Income	1.96	20.06	47.00	28.44	146.15
3	Total Income (1+2)	20.55	23.47	48.15	109.09	215.93
4	Expenditure					
	a)Purchase of Stock in trade	-	-	-	88.00	10.00
	b)Changes in inventories of Stock in trade	-	-	-	(88.00)	(10.00)
	c) Employee Benefit Expenses	1.80	1.55	0.92	6.79	8.86
	d) Depreciation and amortisation expenses	0.01	0.01	0.01	0.05	0.05
	e) Other Expenses	2.46	0.71	1.88	18.08	24.37
	Total Expenditure (a to-f)	4.28	2.27	2.81	24.92	33.28
5	Profit/ (Loss) Before Tax (3 - 4)	16.27	21.20	45.34	84.17	182.65
6	Tax Expense					
	a) Current Tax	-	-	-	12.65	52.23
	b) Deferred Tax	-	-	-	-	-
7	Net Profit / (Loss) after Tax (5 - 6)	16.27	21.20	45.34	71.51	130.42
8	Other Comprehensive Income/ (Loss)					
	Items that will not be re-classified subsequently to the statement of profit and loss(net of tax)	(8.40)	(822.21)	1,010.56	(264.41)	1,884.01
	Items that will be re-classified subsequently to the statement of profit and loss(net of tax)	-	-	-	-	-
9	Total Comprehensive Income/ (Loss) (7+8)	7.87	(801.01)	1,055.90	(192.90)	2,014.43
10	Paid up Equity Share Capital (Face Vale Rs. 10 Each)	2,016.37	2,016.37	2,016.37	2,016.37	2,016.37
11	Earnings per Share (not annualised)					
	Basic	0.08	0.11	0.22	0.35	0.65
	Diluted	0.08	0.11	0.22	0.35	0.65

Notes:

- The above Audited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meeting held on 29th May, 2023 and Subjected to Limited Review by the Statutory Auditors of the Company.
- This Statement has been prepared in accordance with the recognition and measurement principles laid down in Ind AS notified under the Companies (Indian Accounting Standards) Rules 2015, as amended (Ind AS) prescribed under section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable.
- Reconciliation of results between previous GAAP and Ind AS is as follows:-

	31.03.2023	31.03.2023
	(Quarter ended)	(Year ended)
	(Audited)	(Audited)
Net Profit/(Loss)after tax as per Previous GAAP	16.27	71.52
Provision written back	-	-
Net profit after tax as per Ind AS	16.27	71.52
Other Comprehensive Income, net of tax	(8.40)	(264.41)
Total Comprehensive Income as per Ind AS	7.87	(192.90)
- Reconciliation of equity between previous Indian GAAP and Ind AS is as follows-

	31.03.2023
	(Audited)
Equity as reported under previous GAAP	(637.61)
Fair Valuation of Investments	2,742.19
Equity as reported under Ind AS	2,104.58
- Valuation of Inventories of unquoted equity shares has been done at cost, as the Fair Value of the unquoted equity shares are not available.
- The business of the Company falls within a single primary segment 'VIZ Financial Services' and hence, the disclosure requirement of "Ind AS 108" - "Operating Segments" is not applicable.
- NBFC Registration Certificate No.05.01991 of the company has been cancelled by RBI by order dated 11.07.2018. The Management of Company is going to file an appeal against the order. In view of the management the order will neither impact the going concern status of the Company nor its future operation.
- Figures pertaining to the previous year/ period have been regrouped / rearranged wherever considered necessary to make them comparable with the Current year /period.

Place: Kolkata
Date: 29.03.2023



For and behalf of the Board of Directors
For AMLUCKIE INVESTMENT CO. LTD

Surendra Kumar Jain

SURENDRA KUMAR JAIN
MANAGING DIRECTOR
DIN NO.00166852

AMLUCKIE INVESTMENT COMPANY LIMITED

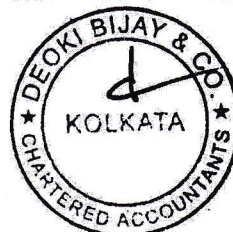
Regd. Office : 10, Princep Street, 2nd Floor, Kolkata - 700 072

Email : amluinvest@gmail.com, website : www.amluckie.com, Phone No. 033-40022880, Fax : 91-33-22379053

CIN : L15491WB1876PLC000341

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31.03.2023

	(Rs. In Lacs)	
	31-03-2023	31-03-2022
ASSETS		
NON CURRENT ASSETS		
Property, Plant and Equipment	0.26	0.19
FINANCIAL ASSETS		
Investment	3,111.87	3,351.70
Loans	548.99	498.21
Others	121.48	239.3
CURRENT ASSETS		
Inventories	557.74	469.74
FINANCIAL ASSETS		
Trade Receivables	1.74	0.06
Cash and Cash Equivalents	4.30	9.40
Loans	-	-
Current Tax Assets(Net)	41.87	8.24
Total	4,388.25	4,576.84
EQUITY AND LIABILITIES		
Equity Share Capital	2,016.37	2,016.37
Other Equity	88.21	281.11
LIABILITIES		
CURRENT LIABILITIES		
Financial liabilities		
Trade Payable	0.01	0.01
Provsions	1.34	1.34
Other financial liabilities	2,280.46	2,275.28
Other current liabilities	1.86	2.73
Total	4,388.25	4,576.84

For and behalf of the Board of Directors
For AMLUCKIE INVESTMENT CO. LTD*Surendra Kumar Jain*SURENDRA KUMAR JAIN
MANAGING DIRECTOR
DIN NO.00166852Place: Kolkata
Date: 29.05.2023

AMLUCKIE INVESTMENT CO. LTD.

Regd. Office : 10, Prineep Street, 2nd Floor, Kolkata - 700 072

Email : amluinvest@gmail.com, website : www.amluckie.com, Phone No. 033-40022880, Fax : 91-33-22379053

CIN : L15491WB1876PLC000341

Statement of Cash Flow for the year ended 31st March, 2023 (Rs.in Lacs)

Particulars	Year Ended 31st March,2023	Year Ended 31st March,2022
Cash flows from operating activities		
Profit / (Loss) before taxation	71.52	130.42
Adjustments for:		
Depreciation & Amortisation Expenses	0.05	-
Net Unrealised fair value gain/loss	(264.41)	1,884.02
Provision	12.41	52.23
Income Tax for Earlier Year	-	-
Profit / (Loss) on the sale of other intangible assets	-	-
Operating Profit before Working capital changes:	(180.43)	2,066.67
Movements in Working Capital		
(Increase)/Decrease in trade and other financial assets	(1.68)	1.19
(Increase)/Decrease in Inventories	-	-
(Increase) in other current assets	-	(34.10)
Increase in trade and other non financial liabilities	4.30	31.61
Cash generated from operations	2.62	(1.29)
Net cash from operating activities(1)	(177.81)	2,065.38
Cash flows from investing activities		
Purchase of fixed asset	(0.07)	-
Proceeds from sale of other intangible assets	-	0.05
Acquisition of investments	239.82	(1,911.92)
Net cash used in investing activities(2)	239.75	(1,911.87)
Cash flows from financing activities		
Proceeds from issue of share capital	-	-
Payment of long-term borrowings	(67.04)	(145.64)
Net cash used in financing activities(3)	(67.04)	(145.64)
Net increase in cash and cash equivalents(1+2+3)	(5.10)	7.87
Cash and Cash equivalents at beginning of period	9.40	1.53
Cash and Cash equivalents at end of period	4.30	9.40
Cash & Cash Equivalent comprise :		
Cash on hand	3.39	8.81
Balance with banks on current account	0.91	0.59

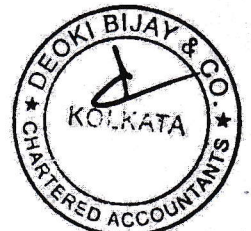
For and behalf of the Board of Directors
For AMLUCKIE INVESTMENT CO. LTD



Surendra Kumar Jain

SURENDRA KUMAR JAIN
MANAGING DIRECTOR
DIN NO.00166852

Place: Kolkata
Date: 29.05.2023



AMLUCKIE INVESTMENT COMPANY LTD

Related Party Disclosure for year ended on 01.04.2022 TO 31.03.2023

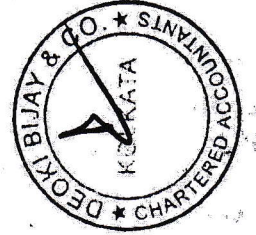
Related Party Disclosures in keeping with Indian Accounting Standard (Ind AS 24)

A	Key Managerial Person	Designation
1	SURENDRA KUMAR JAIN	Managing Director
2	JAYANTA BARIK	Director
3	KRISHNA BANERJEE	Director
4	BIKASH ADHIKARY	Director
5	TANMOY GHOSH	CFO
6	BHAGYASHREE HIRAWAT (D.O.A.01.04.2022)	C.S.

B Enterprise over which Company has Significant Influence

SLNO	PARTICULARS	OPENING BALANCE		DURING THE YEAR			CLOSING BALANCE		
		Debit	Credit	Purchase	Sales	Debit	Credit	Debit	Credit
1	ATN INTERNATIONAL LTD	2.00	-	-	-	10.00	-	12.00	-
2	ARISSAN ENERGY LTD	-	-	-	-	1.20	1.20	-	-
3	ASTHAL TRADERS PVT. LTD	-	-	-	-	0.70	0.70	-	-
4	BARUNAL PROPERTIES LTD	-	4.00	-	-	4.50	1.80	-	1.30
5	CVS INVEST LTD	-	0.20	-	-	0.20	-	-	-
6	GOHIL MERCHANDISE PVT LTD	6.20	-	-	-	-	6.20	-	-
7	HERALD COMMERCE LTD	0.75	-	-	-	3.70	0.15	4.30	-
8	KANUPRIYA COMMERCIAL PVT LTD	88.95	-	88.00	-	-	0.20	0.75	-
9	MANGLAM INDIA LTD	1.00	-	-	-	0.60	-	1.60	-
10	MODEM VYAPAAR PVT LTD	0.96	-	-	-	20.00	20.45	0.51	-
11	NIHARIKA INDIA LTD	12.10	-	-	-	0.35	-	12.45	-
12	SILICON VALLEY INFOTECH LTD	2.70	-	-	-	-	-	2.70	-
13	SHAMBU AGENCIES PVT LTD	-	25.00	-	-	-	-	-	25.00
14	SUPER LACES PVT LTD	8.80	-	-	-	-	-	8.80	-
15	TURNKEY INFRASTRUCTURES PVT LTD	3.85	-	-	-	5.30	9.12	0.03	-

(Rs. in Lacs)



C. Transaction With Related Parties

SL NO	Related Party	Nature Of Transaction	Value of Transactions
1	SURENDRA KUMAR JAIN	Remuneration and Other Benefits	NIL
2	TANMOY GHOSH	Remuneration and Other Benefits	NIL
3	BHAGYASHREE HIRAWAT	Remuneration and Other Benefits	0.91

Declaration :

i) We confirm that all the Related Party Transaction are at Arm's Length Price

PROMOTOR

- 1 BARUN KUMAR SEAL
- 2 BIJOY KRISHNA GOSWAMI
- 3 KESHARI GANGDEB
- 4 SHYAM PRASSAD MURARKA

PROMOTOR GROUP

- 1 MANNA KRISHNA INVESTMENT LTD
- 2 MCLEAOD & CO.
- 3 OJAS SUPPLIERS PVT LTD
- 4 SAVERA TRADERS LTD

- NIL
- NIL
- NIL
- NIL

- NIL
- NIL
- NIL
- NIL

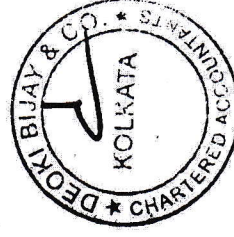
For and behalf of the Board of Directors
For AMLUCKIE INVESTMENT CO. LTD

Surendra Kumar Jain

SURENDRA KUMAR JAIN
MANAGING DIRECTOR
DIN NO.00166852



Place: Kolkata
Date: 29.05.2023

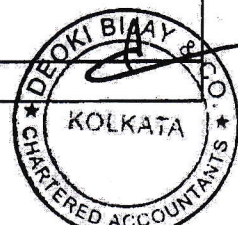


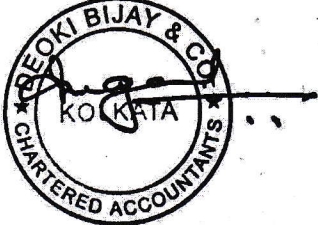
ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone)

(Rs. In Lacs)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2023				
See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total Income	109.09	109.09
	2.	Total Expenditure	24.92	24.92
	3.	Net Profit / (Loss)	84.17	84.17
	4.	Earnings Per Share	0.35	0.35
	5.	Total Assets	4400.91	4400.91
	6.	Total Liabilities	2283.67	2283.67
	7.	Net Worth	2117.23	2117.23
	8.	Any other financial item(s) (as felt appropriate by the management)	NIL	NIL
II. Audit Qualification:				
<p>a. Details of Audit Qualification: Valuation of Inventories of unquoted shares have been valued at cost instead of lower of cost or fair value and in absence of adequate information impact thereof on financial results is not ascertainable.</p> <p>b. NBFC Registration Certificate No.05.01991 of the company has been cancelled by RBI order dated 11.07.2018. The Management has represented that it is going to file an appeal against the order, But no appeal has yet been filed. If the registration is not restored the company cannot continue with the NBFC activities. In view of the management the order will neither impact the going concern status of the company nor its future operation.</p>				
b. Type of Audit Qualification: Qualified Opinion				
c. Frequency of qualification: (a) Since Financial Year 2016-2017 and (b) in FY 2022-23				
d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: N.A.				
e. For Audit Qualification(s) where the impact is non quantified by the auditor:				
<p>i) Managements estimation on the impact of audit qualification: Cannot be ascertained.</p> <p>ii) If management is unable to estimate the impact, reason for the same: It is difficult to estimate fair value of unquoted shares because of the reason that latest balance sheet is not available for the fair value of assets of the concerned companies is difficult to be arrived at which result is unreliable valuation of the equity shares.</p> <p>iii) Auditors comment on (i) or (ii) : As per Para II (a) & (b)</p>				
III. Signatories:				



	CEO/Managing Director, Surendra Kumar Jain	<i>Surendra Kumar Jain</i>
	Auditor of the Company, Deoki Bijay & Co.	
	Audit Committee Chairman, Ajay Kumar Lahoti	<i>Ajay Kumar Lahoti</i>
	CFO, Tanmoy Ghosh	<i>Tanmoy Ghosh</i>
Place: Kolkata		
Date: 29.05.2023		