

**SCINTILLA COMMERCIAL & CREDIT LTD.**

"Mercantile Building", Block - E, 2nd Floor, 9/12, Lal Bazar Street, Kolkata - 700001  
Ph.: 2248 5664, E-mail : info@scintilla.co.in, Website : www.scintilla.co.in  
CIN : L65191WB1990PLC048276, Corp. Off : "Jajodia Towers", 3, Bering Street,  
4th Floor, Room No. D-8, Kolkata - 700 001, WB

Date: 17.05.2024

To,  
The Secretary,  
Listing Department  
BSE Limited,  
P.J. Towers, Dalal Street,  
Mumbai - 400 001

To,  
The Secretary,  
Calcutta Stock Exchange Limited  
7, Lyons Range, Kolkata-700001

**BSE Scrip Code: 538857**

**CSE Scrip Code: 029467**

**Sub: Submission of Annual Secretarial Compliance Report under Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Financial Year ended 31<sup>st</sup> March, 2024**

Dear Sir/ Madam,

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Annual Secretarial Compliance Report for the financial year ended 31<sup>st</sup> March, 2024.

This is for your information and records.

Thanking you.

Yours faithfully,  
For Scintilla Commercial & Credit Ltd

**Priyanka Mohta**  
**Company Secretary & Compliance Officer**

*Encl: As above*

**SECRETARIAL COMPLIANCE REPORT OF SCINTILLA COMMERCIAL & CREDIT LTD**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2024**

I, **Rajesh Ghorawat, Practicing Company Secretary**, have examined:

- (a) all the documents and records made available to me and explanation provided by M/s. **Scintilla Commercial & Credit Ltd** ("the listed entity") having CIN **L65191WB1990PLC048276** and its Registered Office at Mercantile Building, Block-E, 2<sup>nd</sup> Floor, 9/12, Lalbazar Street, Kolkata - 700 001,
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this certification, including by way of electronic mode,

for the financial year ended 31<sup>st</sup> March, 2024 ("Review Period") in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the regulations, circulars, guidelines issued thereunder by the SEBI;

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:

- (a) Securities and Exchange Board of India (LODR) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; *(Not applicable to the Company during the period under review)*
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; *(Not applicable to the Company during the period under review)*
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; *(Not applicable to the Company during the period under review)*
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; *(Not applicable to the Company during the period under review)*
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; *(Not applicable to the Company during the period under review)*
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) The Depositories Act, 1996 read with Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.

and circulars/ guidelines issued thereunder;

and based on the above examination, I hereby report that, during the Review Period:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practising Company Secretary	Management Response	Remarks
NIL										

- (b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Observations/ Remarks Of the Practising Company Secretary in the previous reports) (PCS)	Observations made in the secretarial compliance report for the year ended (the years are to be mentioned)	Compliance Requirement (Regulations / circulars / guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1.	The Company has uploaded the Shareholding Pattern in XBRL in BSE and due to certain issues, the XBRL was not filed with CSE.	2023	Submission of Shareholding Pattern to the Stock Exchange within 21 days under Regulation 31(1) of SEBI (LODR) Regulations, 2015.	CSE imposed fine on the Company.	Request for waiver was applied and considered	Necessary actions were taken

# RAJESH GHORAWAT

## PRACTISING COMPANY SECRETARY

68, R. K. CHATTERJEE ROAD,  
KASBA BAKULTALA, 3<sup>RD</sup>FLOOR,  
KOLKATA-700042  
MOBILE- 9836029000  
Email [Id-rgadvisory18@gmail.com](mailto:Id-rgadvisory18@gmail.com)

2.	The Company has uploaded the Corporate Governance in XBRL in BSE and due to certain issues, the XBRL was not filed with CSE.	2023	Submission of Corporate Governance to the Stock Exchange within 21 days under Regulation 27(2) of SEBI (LODR) Regulations, 2015.	CSE imposed fine on the Company.	Request for waiver was applied and considered	Necessary actions were taken
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- I. I hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	ComplianceStatus (Yes/No/NA)	Observations/Remarks by PCS*
1.	<b>Secretarial Standards:</b> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	-
2.	<b>Adoption and timely updation of the Policies:</b> <ul style="list-style-type: none"> <li>● All applicable policies under SEBI Regulations are adopted with the approval of Board of Directors of the listed entities</li> <li>● All the policies are in conformity with SEBI Regulations and have been reviewed &amp; updated on time, as per the regulations/circulars/guidelines issued by SEBI</li> </ul>	Yes  Yes	-

3.	<p><b>Maintenance and disclosures on Website:</b></p> <ul style="list-style-type: none"> <li>● The Listed entity is maintaining a functional website</li> <li>● Timely dissemination of the documents/ information under a separate section on the website</li> <li>● Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/section of the website</li> </ul>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	-
4.	<p><b>Disqualification of Director:</b></p> <p>None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	<p>Yes</p>	-
5.	<p><b>Details related to Subsidiaries of listed entities have been examined w.r.t.:</b></p> <p>(a) Identification of material subsidiary companies</p> <p>(b) Disclosure requirement of material as well as other subsidiaries</p>	<p>Yes</p> <p>Yes</p>	-
6.	<p><b>Preservation of Documents:</b></p> <p>The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.</p>	<p>Yes</p>	-
7.	<p><b>Performance Evaluation:</b></p> <p>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.</p>	<p>Yes</p>	-



# **RAJESH GHORAWAT**

## **PRACTISING COMPANY SECRETARY**

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Email [Id-rgadvisory18@gmail.com](mailto:Id-rgadvisory18@gmail.com)**

### **Assumptions & limitation of scope and review:**

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. I have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.



**Rajesh Ghorawat**  
**Practising Company Secretary**  
**M.No. F7226**  
**CP No. 20897**

Date: 17<sup>th</sup> May, 2024  
Place: Kolkata

ICSI Peer Review No.: 1992/2022  
UDIN: F007226F000390917