

RADHAGOBIND COMMERCIAL LIMITED

(Formerly Known as Tejmangal Commercial Company Limited)
(CIN-L51909WB1981PLC033680) : (Listed in BSE & CSE)

Registered Office: 40, Metcalfe Street, 3rd Floor, Room No. 339, Kolkata-700013: Mobile No.7736100361

Corporate Office: 3 D2 2nd Floor Saniya Plaza Near KSRTC Bus stand Ernakulam KL 682035

Website: www.radhagobindcommercial.com e-mail: radhagobindcommercialtd@gmail.com

Date: 06/09/2023

The Secretary
BSE Limited
Floor 25, P J Towers, Dalal Street
Mumbai – 400001
Scrip Code: 539673

The Secretary
The Calcutta Stock Exchange
7, Lyons Range
Kolkata- 700001
Scrip Code:030070

Dear Sir/Madam,

Sub: Compliance U/s 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 – Annual Report for the F.Y. ended 31.03.2023

Pursuant to Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we are enclosing herewith the Annual Report of the Company for the Financial Year ended 31st March, 2023 along with the Notice of the Annual General Meeting of the Company scheduled to be held on 30th September, 2023.

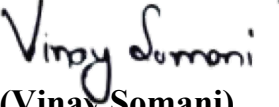
The Annual Report for the Financial Year 2022-2023 is also available on the Company's website at www.radhagobindcommercial.com

This may please be informed to all concerned.

Thanking You,

Yours faithfully

For **Radhagobind Commercial Limited**


(Vinay Somani)
Company Secretary

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NOTICE

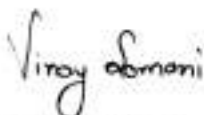
Notice is hereby given that the **Forty Second** Annual General Meeting of the members of M/s Radhagobind commercial Limited will be held on **Saturday, the 30th Day of September, 2023 at 01.00 PM** through Video Conferencing ("VC") / other Audio Visual Means ("OAVM")., In view of the massive outbreak of the COVID-19 pandemic, social distancing is a norm to be followed and pursuant to the Circular No. 14/2020 dated April 08, 2020, Circular No.17/2020 dated April 13, 2020 issued by the Ministry of Corporate Affairs followed by Circular No. 20/2020 dated May 05, 2020, physical attendance of the Members to the AGM venue is not required and annual general meeting (AGM) be held through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM through VC/OAVM. To transact the following businesses:

Ordinary Business:

1. To receive, consider and adopt the audited financial statements of the Company for the financial year ended 31st March, 2023, including the audited Balance Sheet as at 31st March, 2023, the Statement of Profit and Loss for the year ended on that date and the reports of the Board of Directors (the Board) and Auditors thereon.
2. To appoint a Director in place of Mrs. Leelamma Thenumkal Joseph (DIN: 03407620), who retires by rotation at this Annual General Meeting and being eligible has offered herself for re-appointment.

By Order of the Board of Directors

For **Radhagobind Commercial Limited**



Vinay Somani
(Company Secretary)

August 29, 2023

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1. In view of the massive outbreak of the COVID-19 pandemic, social distancing is a norm to be followed and pursuant to the Circular No. 14/2020 dated April 08, 2020, Circular No.17/2020 dated April 13, 2020 issued by the Ministry of Corporate Affairs followed by Circular No. 20/2020 dated May 05, 2020 and Circular No. 02/2021 dated January 13, 2021 and all other relevant circulars issued from time to time, physical attendance of the Members to the AGM venue is not required and general meeting be held through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM through VC/OAVM.
2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.
3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the AGM will be provided by NSDL.
6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.radhagobindcommercial.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and Calcutta Stock Exchange Limited at www.bseindia.com and www.cse-india.com respectively and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.
7. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 08, 2020 and MCA Circular No. 17/2020 dated April 13, 2020, MCA Circular No. 20/2020 dated May 05, 2020 and MCA Circular No. 2/2021 dated January 13, 2021.

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THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on September 27, 2023 at 09:00 A.M. and ends on September 29, 2023 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. September 23, 2023 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being September 23, 2023.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “ Beneficial Owner ” icon under “ Login ” which is available under ‘ IDeAS ’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “ Access to e-Voting ” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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	<ol style="list-style-type: none">If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jspVisit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. <div data-bbox="760 1331 1234 1619" style="text-align: center;"><p>NSDL Mobile App is available on</p> </div>
Individual Shareholders holding securities in demat mode with CDSL	<ol style="list-style-type: none">Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password.

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	<ol style="list-style-type: none">2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

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Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at 022 - 4886 7000 and 022 - 2499 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

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B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

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- a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
- b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
- c) How to retrieve your 'initial password'?
 - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
 - a) Click on "**Forgot User Details/Password?**"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **Physical User Reset Password?**" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".

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3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to team@teamsska.com with a copy marked to evoting@nsdl.co.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “Forgot User Details/Password?” or “Physical User Reset Password?” option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 and 022 - 2499 7000 or send a request to Ms. Pallavi Mhatre, Senior Manager at evoting@nsdl.co.in

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to radhagobindcommercialtd@gmail.com
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested

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scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to radhagobindcommercialtd@gmail.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.**

3. Alternatively shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under "**Join meeting**" menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

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5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at radhagobindcommercialtd@gmail.com latest by 5:00p.m. (IST) on Wednesday, 27th day of September, 2023. The same will be replied by the company suitably.
6. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
7. When a pre-registered speaker is invited to speak at the meeting but he / she does not respond, the next speaker will be invited to speak. Accordingly, all speakers are requested to get connected to a device with a video/ camera along with good internet speed.
8. The Company reserves the right to restrict the number of questions and number of speakers, as appropriate, for smooth conduct of the AGM.
9. Members who need assistance before or during the AGM, can contact Ms. Pallavi Mhatre, Senior Manager, NSDL at evoting@nsdl.co.in or call 1800 1020 990 / 1800 22 44 30.

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DIRECTORS REPORT TO THE SHARE HOLDERS

Your directors have pleasure in presenting their report together with the audited Balance sheet as at 31st March 2023 and Statement of Profit & Loss for the year ended on that date.

Financial Results

S. No.	Particulars	2022-2023	2021-2022
1.	Revenue from Operations and Other Income	2,76,000.00	3,56,660
2.	Profit Before Interest and Depreciation	(14,98,842.21)	(10,34,567)
3	Finance Cost	Nil	Nil
4	Depreciation and Amortization	Nil	600
5	Profit Before Tax	(14,98,842.21)	(10,35,167)
6	Provision for Tax	Nil	Nil
7	Short Provision for Income Tax	Nil	Nil
8	Deferred Tax Liability Written Back	Nil	Nil
9	Profit After tax	(14,98,842.21)	(10,35,167)
10	Profit on Disposal of Subsidiary	Nil	Nil
11	Other Comprehensive Income Items that will not be reclassified subsequently to profit or loss	Nil	Nil
12	Proposed Dividend on Equity Shares	Nil	Nil
13	Balance Brought forward from Balance Sheet	4,34,481	14,69,648.17
14	Balance carried forward to Balance Sheet	(10,64,361.21)	4,34,481

2.1.1 Company's Performance

Gross Income decreased by 22.62% and stood at Rs. 2760.00 hundred (FY 2020-21: Rs. 3566.60 hundred). The Company's Profit Before Tax was Rs. (14,988.42) hundred (FY 2020-21: Rs. (10,351.67) hundred) and the Profit After Tax changed from Rs. (14,988.42) hundred (FY 2020-21: Rs. (10,351.67) hundred).

3.SHARE CAPITAL

The Issued, Subscribed and Paid-up Share Capital of the Company as on March 31, 2023 was Rs. 1,44,00,000 consisting of 14,40,000 shares of Rs. 10/- each. Company has taken the approval for increase in Authorized Share Capital to Rs 25,00,00,000/- and for Stock-split from Rs 10/- each to Rs 1/- as on 06-03-2023 for the shareholders in the Extraordinary General Meeting. The management is exploring various alternatives to infuse funds into the company so as to stabilize the business of the company and also to explore various alternatives to enter into new business feasible for the company.

4.Dividend

In order to conserve resources, the Board does not recommend payment of any Dividend on the Equity Shares for FY 2022-23.

5.Transfer to Reserve

The Company did not transfer any amount to General Reserve.

6.Subsidiaries

There are no subsidiaries or associates or joint venture companies within the meaning of Section 2(6) of the Companies Act, 2013.

7.Information on Material Changes And Commitments

There are no material changes or commitments affecting the financial position of the Company which have occurred between March 31, 2023 and May 17, 2023, being the date of this Report.

8.Directors and KMP

Re-appointments:- As per the provisions of the Companies Act, 2013 Mrs. Leelamma Thenumkal Joseph (DIN: 03407620), who retires by rotation at this Annual General Meeting and being eligible has offered herself for re-appointment

The Company has received necessary declarations from each independent Director under Section 149 (7) of the Companies Act, 2013 confirming that he meets the criteria of Independence laid down in Section 149 (6) of the Companies Act, 2013 and Regulation 25 of SEBI (Listing Obligation and Disclosure requirements) Regulation 2015.

Mr Louis Jose, was appointed as independent director as on 08/04/2022. Mrs Leelamma Thenumkal Joseph was appointed as Non-Executive director as on 08/04/2022 and Mr. Thengunthara Sujesh was appointed as independent director as on 08/04/2022.

The form DIR-12 was filed on 13/09/2022 for the removal of Mr. Niljan Basu whose ceased to be the Whole Time Director, Mrs. Ankita Halder who ceased to be the Independent Director and Mr. Saswata Sundar Laga who ceased to be the Independent Director of the company w.e.f 25-10-2021 but the same was rejected by Registrar of Companies, West Bengal as he want the order from the court for their removal.

Mrs. Preeti Chaudhari resigned from the post of whole-time directorship of the company w.e.f 31-05-2022.

Mrs. Kusum Lata resigned from the post of Independent Director of the company w.e.f 31-05-2022.

Mr. Surender Pal Arora post of Independent Director of the company w.e.f 31-05-2022.

Mr. Sachin Kumar resigned as CFO with effect from 08-12-2022.

Pursuant to Provisions of Section 203 of the Companies Act, 2013, the Key Managerial Personnel of the Company is Mr. Vinay Somani, Company Secretary.

9.Evaluation of the Board, Its Committees and Individual Directors

Pursuant to the provisions of the Act and the SEBI Listing Regulations, the Board has carried out an annual evaluation of its own performance and of the individual Directors as well as an evaluation of the working of all the Committees of the Board. The Board of Directors was assisted by the NRC. The performance evaluation was carried out by seeking inputs from all the Directors / Members of the Committees, as the case may be.

The Board of the Company followed the criteria as specified in the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India (“SEBI”) for evaluating the performance of the Board as a whole, Committees of the Board, Individual Directors and the Chairman. The criteria for evaluation of the Board as a whole, inter alia, covered parameters such as Structure of the Board, Meetings of the Board, Functions of the Board and Board & Management. The criteria for evaluation of Individual Directors covered parameters such as knowledge and competency, fulfillment of functions, ability to function as a team, etc. The criteria for evaluation of the Board Committees covered areas related to mandate and composition, effectiveness of the Committee, structure of the Committee and meetings, etc.

The feedback of the Independent Directors on their review of the performance of Non-Independent Directors and the Board as a whole, the performance of the Chairman of the Company and the assessment of the quality, quantity and timeliness of flow of information between the Company, the Management and the Board which was taken into consideration by the Board in carrying out the performance evaluation.

10. Policy on Appointment of Directors and Remuneration Policy of The Company

The Nomination and Remuneration Committee (“NRC”) develops the competency requirements of the Board based on the industry and the strategy of the Company, conducts a gap analysis and recommends the reconstitution of the Board, as and when required. It also recommends to the Board, the appointment of Directors having good personal and professional reputation and conducts reference checks and due diligence of all Directors before recommending them to the Board. Besides the above, the NRC ensures that the new Directors are familiarized with the operations of the Company and endeavors to provide relevant training to the Directors.

In accordance with the provisions of Section 178 of the Act and the SEBI Listing Regulations, the Board of Directors have adopted a Policy on Board Diversity and Director Attributes and a Remuneration Policy.

The Policy on Board Diversity and Director Attributes has been framed to encourage diversity of thought, experience, knowledge, perspective, age and gender in the Board and to have in place, a transparent Board nomination process.

The Remuneration Policy for Directors, KMPs and all other employees is aligned to the philosophy on the commitment of fostering a culture of leadership with trust.

The Remuneration Policy aims to ensure that the level and composition of the remuneration of the Directors, Key Managerial Personnel and all other employees is reasonable and sufficient to attract, retain and motivate them to successfully run the Company.

Salient features of the Remuneration Policy, inter alia, includes:

- Remuneration in the form of Sitting Fees and Commission to be paid to Independent Directors and Non-Independent Non-Executive Directors, in accordance with the provisions of the Act and as recommended by the NRC;
- Remuneration to Managing Director / Executive Directors / Key Managerial Personnel and all other employees is reasonable and sufficient to attract, retain and motivate them to run the Company successfully and retain talented and qualified individuals suitable for their roles, in accordance with the defined terms of remuneration mix or composition; and
- No remuneration would be payable to Directors for services rendered in any other capacity unless the services are of a professional nature and the NRC is of the opinion that the Director possesses requisite qualification for the practice of the profession and approval of the Central Government has been received, if required, for paying the same.

The Company has also adopted a ‘Fit and Proper’ Policy for ascertaining the ‘fit and proper’ criteria to be adopted at the time of appointment of directors and on a continuing basis. The Company has received the ‘Fit and Proper’ declarations from all the Directors of the Company in April 2022, which have been taken on record by the NRC.

11. Key Managerial Personnel

Pursuant to Provisions of Section 203 of the Companies Act, 2013, the Key Managerial Personnel of the Company is Mr. Vinay Somani, Company Secretary.

12. Director Responsibility Statement

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, work performed by the Internal, Statutory and Secretarial Auditors, including audit of internal financial controls over financial reporting by the Statutory Auditors and the reviews performed by the Management and the relevant Board Committees, including the Audit Committee, the Board is of the opinion that the Company's internal financial controls were adequate and effective during FY 2022-23.

Accordingly, pursuant to Section 134(5) of the Act, the Board of Directors, to the best of their knowledge and ability, confirm that:

a) in the preparation of the annual accounts, Indian Accounting Standards ("Ind AS") as per the Companies (Indian Accounting Standards) Rules, 2015, as amended by the Companies (Indian Accounting Standards) Rules, 2016, notified under Section 133 of the Companies Act, 2013 (the "Act"), other relevant provisions of the Act, guidelines issued by Regulators as applicable and other accounting principles generally accepted in India have been followed and that there are no material departures there from.

b) they had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and cash flows of the Company for the year;

c) they had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) they had prepared the annual accounts on a going concern basis;

e) they had laid down internal financial controls to be followed by the Company and that such internal financial controls were adequate and operating effectively; and

f) they had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

The Financial Statements have been prepared in accordance with Ind AS as notified under the Companies (Indian Accounting Standards) Rules, 2015 read with Section 133 of the Act.

There were Nil frauds reported by the Auditors under Section 143(12) of the Companies Act, 2013, Directors of your Company hereby state and confirm that:

14. Remuneration to the Directors/KMP

Sr No.	Names	Designation	Remuneration in 2022-2023 (Amount in `)	Remuneration in 2022-23(Amount in `)
1	Mr. Nilanjan Basu (Removed as Whole Time Director on 25.10.2021)	Whole Time Director	-	1,20,000.00
2.	Mrs. Preeti Chaudhari (Appointed as Whole Time Director on 25.10.2021)	Whole Time Director	50,000.00	-
3.	Mr. Vinay Somani (Appointed as company secretary 24/07/2021 and resigned on 18.12.2021 and appointed on 31.03.2022)	Company Secretary(KMP)	6,00,000.00	70,568.00
4.	Tanmoy Das(Appointed on 11-11-2020 and resigned on 16.12.2021)	CFO (KMP)	-	85,162.00
5.	Puja Shaw (Resigned on 11.11.2020)	Company Secretary(KMP)	-	-

6.	Mr. Sachin Kumar (Resigned as CFO on 08.12.2022)	CFO (KMP)		
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15. Deposits

The Company did not hold any deposits at the beginning of the year nor has it accepted any deposits during the year under review.

16. Management Discussion and Analysis Report

In terms of Regulations 34 of Securities and Exchange Board of India (Listing Obligation and Disclosure requirements) Regulation 2015, the management Discussion and Analysis report is set out in this report.

17. Listing with Stock Exchanges

The Company confirms that it has paid the Annual Listing Fees for the year 2021-2022 to BSE (Scrip Code 539673) where the Company's shares are listed and has not the any listing fees of Calcutta Stock Exchange for last 4 years.

18. Dematerialisation of shares

100% of the Company's paid up Equity share Capital is in dematerialised form as on 31/03/2022. The Company's registrar are M/s Niche Technologies Private Limited having their registered office at 3A Auckland Road, 7th Floor, Kolkata 700017.

19. Number of Board Meetings

The Board of Directors duly met six times during the financial year from 1st April, 2022 to 31st March, 2023. The maximum Interval between any two Meetings did not exceed 120 Days as prescribed in Companies Act, 2013.

20. Significant and Material Orders

During the period under review, there were no significant or material orders passed by any regulator or court or tribunal impacting the going concern status and Company's operations in future.

21. Internal Financial Control and its adequacy

The detail in respect of Internal Financial Control and their adequacy are included in the Management and Discussion Analysis report which forms part of the financial Statements.

22. Audit Committee

The details pertaining to Composition of Audit Committee are included in Corporate Governance Report which forms part of this report.

23. Auditors:

Statutory Auditors:-

At the Annual General Meeting held on November 22, 2022 the Auditors M/s Mohan & Ravi, Ernakulam were appointed as Auditor of the Company to hold office till the conclusion of Annual General Meeting to be held in the calendar year 2027.

Secretarial Auditor and Secretarial Audit Report

Pursuant to the provisions of Section 204 of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board of Directors had appointed M/s. BVR & Associates LLP, Company Secretaries in Practice, to undertake the Secretarial Audit of the Company for FY 2022-23. The Secretarial Audit Report, in the prescribed Form No. MR-3, is annexed as Annexure 'II'.

There were qualifications, reservations or adverse remarks or disclaimers made by M/s. M/s. BVR & Associates LLP in their Secretarial Audit Report dated July 29, 2023, on the Secretarial and other related records of the Company, for FY 2022-23 which the Board of Directors have given explanations as required.

Auditors's Certificate on Corporate Governance:-

As required by SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 the auditors' certificate on Corporate governance is enclosed as Annexure to the Board Report.

Auditor's Report and Secretarial Auditor's Report

The Auditor's report and Secretarial Auditor's report does not contain any qualifications, reservations or adverse remark.

24.Extracts of Annual Return

The details forming part of the Extract of the Annual Return in form MGT-9 is appended as Annexure – 2.

25.Accounting Standards Followed By The Company

The Financial Statements of the Company have been prepared in accordance with Ind AS, as notified under the Companies (Indian Accounting Standards) Rules, 2015 read with Section 133 of the Act..

The Financial Statements have been prepared on an accrual basis under the historical cost convention. The Accounting Policies adopted in the preparation of the Financial

26.Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo

Information required under Section 134(3)(m) of the Companies Act, 2013 read with rule 8 of the Companies (Accounts) Rules, 2014 is not applicable to the Company.

27. Details Pertaining To Remuneration As Required Under Section 197(12) Of The Act Read With Rule The Companies (Appointment And Remuneration Of Managerial Personnel) Rules, 2014

A Statement giving the details required under Section 197(12) of the Act, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, for the year ended March 31, 2022, is annexed as Annexure 'I'.(this is correct)

The details required under Rule 5(2) and Rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, for the year ended March 31, 2022, are provided in a separate Annexure forming part of this Report. In terms of the first proviso to Section 136(1) of the Act, the Report and the Accounts, excluding the aforesaid Annexure, are being sent only through electronic mode to all the Members whose e-mail addresses are registered with the Company. Any shareholder interested in obtaining a copy of the same may write to the Company Secretary, at the Registered Office of the Company. None of the employees listed in the said Annexure is related to any Director of the Company.

28.Corporate Social Responsibility

In terms of Section 135 and Schedule VII of the Companies Act, 2013, the Company does not fulfill the requirement of Net Worth, Turnover and Net Profit that invoke the provisions for Corporate Social Responsibility.

29.Vigil Mechanism

The Company has established a Vigil Mechanism for its Directors and employees to report their concerns or grievances. The said mechanism, inter alia, encompasses the Whistle Blower Policy, the Fraud Risk Management Process, the mechanism for reporting of ethical concerns under the TCOC and the ABAC Policy and it provides for adequate safeguards against victimization of persons who use it.

Company's ABAC Policy and to the Chairman of the Company's Audit Committee / the Chief Ethics Counselors under the Company's Whistle Blower Policy. Information regarding the mechanism and the channels for reporting concerns are communicated to the relevant stakeholders.

30.Related Party Transactions

The Company has adopted a Policy and a Framework on Related Party Transactions ("RPTs") for the purpose of identification, monitoring and approving such transactions in line with the requirements of the Act and the SEBI Listing Regulations. During the year under review, the RPT Policy had been amended to, inter alia, include the amendments of the SEBI Listing Regulations.

All the RPTs that were entered into during FY 2022-23, were in ordinary course of business and on an arm's length basis. There were no transactions requiring disclosure under Section 134(3)(h) of the Act. Hence, the prescribed Form AOC-2 does not form a part of this Annual Report.

The details of RPTs as required to be disclosed by Indian Accounting Standard – 24 on "Related Party Disclosures" specified under Section 133 of the Act, read with the Companies (Indian Accounting Rules Standards) Rules, 2015, are given in the Notes to the Financial Statements.

31. Secretarial Standards

The Company is in compliance with SS – 1 i.e. Secretarial Standard on Meetings of the Board of Directors and SS – 2 i.e. Secretarial Standard on General Meetings issued by The Institute of Company Secretaries of India.

32.Disclosure Requirement

As per Regulations 34 of the SEBI Listing Regulations, Business responsibility Report is not applicable for the company.

33.Disclosure under Sexual Harassment of Women at Work Place (Prevention, Prohibition and Redressal) Act, 2013

The Company is committed to providing and promoting a safe and healthy work environment for all its employees. A 'Prevention of Sexual Harassment' Policy, which is in line with the statutory requirements, along with a structured reporting and redressal mechanism, including the constitution of Internal Complaints Committee in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("the POSH Act"), is in place.

34 Change of Corporate office:

The Books of Accounts, documents etc were shifted from corporate office of the company situated at 30, Durgapur Lane, Ground Floor, Alipore, Kolkata-700027 to corporate office located at 3 D2 2nd Floor Saniya Plaza Near KSRTC Bus stand Ernakulam KL 682035 w.e.f 23.03.2023.

35. CFO:

The company is looking for the someone who can fill the post of CFO but at present the company cannot find the correct person for the post.

36. Material developments after Balance Sheet Date.

1. On 29/05/23 Company received a demand notice form Income Tax Department of Rs 3.15 Cr for the AY 2017/18, against which Company filed a Writ Petition (WPA/20457/2023) before Calcutta High Court. This is a huge demand in comparison to Company's small size, and if our petition is not allowed, our capital raising plans also may get affected.

2. The Board meeting held on 07/08/2023 decided to dispose all the investments of the Company held in unlisted shares, with a view to raise funds for meeting Tax liabilities and expences, but the response to the sale efforts by Managment is very bad and management is doubtful about recovery of money invested. In this difficult scenario the management is seriously considering writing off all investments held by the Company in shares of Private Ltd Companies, and Company is in consultation with legal and accounting experts , as the impact of such a write off is huge to the Balance Sheet.

37.Acknowledgement

Directors deeply acknowledge the trust and confidence you have placed in the company. Director would also like to thank all its Banker, Customer, Vendors and Shareholders for their continued support to the Company. In specific, the Board would also record its sincere appreciation of the Commitment and Contribution made by all employees of the Company.

38. Cautionary Note

The statement forming part of Director's report may contain certain forward looking remarks within the meaning of applicable Securities Law and regulations. Many factors could cause the actual results, performance or achievements of the Company to be materially different from any future results, performances or achievements that may be expressed or implied by such forward looking statements.

Place :Ernakulam

Date: 29.08.2023.

BY THE ORDER OF BOARD



**(LEELAMMA THENUMKAL JOSEPH)
DIRECTOR
DIN: 03407620**

RADHAGOBIND COMMERCIAL LIMITED

(Formerly Known as Tejmangal Commercial Company Limited)

(CIN-L51909WB1981PLC033680) : (Listed in BSE & CSE)

Registered Office: 40, Metcalfe Street, 3rd Floor, Room No. 339, Kolkata-700013: Mobile No.7736100361

Corporate Office: 3 D2 2nd FloorSaniya Plaza Near KSRTC Bus stand Ernakulam KL 682035

Website: www.radhagobindcommercial.com e-mail: radhagobindcommercialtd@gmail.com

ANNEXURE -2

EXTRACT OF ANNUAL RETURNFORM

MGT-9

(Pursuant to Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Company (Management & Administration) Rules, 2014)

Financial Year ended on 31.03.2023

1. REGISTRATION AND OTHER DETAILS		
1	CIN	: L51909WB1981PLC033680
2	REGISTRATION DATE	: 21/05/1981
3	NAME OF THE COMPANY	: RADHAGOBIND COMMERCIAL LIMITED
4	CATEGORY/SUB CATEGORY OF THE COMPANY	: COMPANY HAVING SHARE CAPITAL
5	ADDRESS OF THE REGISTERED OFFICE	: 40, METCALFE STREET, 3 RD FLOOR, ROOM NO. 339, KOLKATA-700013
6	WHETHER LISTED COMPANY	: YES (LISTED IN BSE & CSE)
7	NAME ADDRESS AND CONTACT DETAILS OF REGISTRAR AND TRANSFER AGENT	: NICHE TECHONOLOGIES PRIVATE LIMITED, 3A AUCKLAND ROAD 7 TH FLOOR ROOM NO 7A & 7B KOLKATA-700017

2. PRINCIPLE BUSINESS ACTIVITIES OF THE COMPANY

All the Business activities contributing 10 % or more of the turnover of the Company shall be stated

SI No.	Name and Description of Main Products/Services	NIC Code of the Product/Service	% of total turnover of the Company
1	NIL	-	-

3. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:NOT APPLICABLE

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2. SHAREHOLDING PATTERN

Category of Shareholders	No. of shares held at the beginning of the Year				No. of shares held at the end of the Year				% change during the year	
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares		
A. Promoters										
(1) Indian	0	0	0	0	0	0	0	0	0	0
a) Individual/HUF	0	0	0	0	0	0	0	0	0	0
b) Central or State Govt	0	0	0	0	0	0	0	0	0	0
c) Bodies Corporates	0	0	0	0	0	0	0	0	0	0
d) Bank/FI	0	0	0	0	0	0	0	0	0	0
e) Any Other	0	0	0	0	0	0	0	0	0	0
SUB TOTAL (A) (1)	0	0	0	0	0	0	0	0	0	0
(2) Foreign										
a) NRI Individuals	0	0	0	0	0	0	0	0	0	0
b) Other Individuals	0	0	0	0	0	0	0	0	0	0
c) Bodies. Corp	0	0	0	0	0	0	0	0	0	0
SUB TOTAL (A) (2)	0	0	0	0	0	0	0	0	0	0
Total Shareholding of Promoter (A)=(A)(1)+ (A)(2)	0	0	0	0	0	0	0	0	0	0
B Public Shareholding										
(1) Institutions										
a) Mutual Funds	0	0	0	0	0	0	0	0	0	0
b) Banks/FI	0	0	0	0	0	0	0	0	0	0
a) Central or Sate Govt	0	0	0	0	0	0	0	0	0	0
b) Venture Capital Fund	0	0	0	0	0	0	0	0	0	0
c) Insurance Co.	0	0	0	0	0	0	0	0	0	0
d) FIIS	0	0	0	0	0	0	0	0	0	0
SUB TOTAL (B)(1)	0	0	0	0	0	0	0	0	0	0
(2) Non Institutions										
a) Directors and their relatives	142001	0	142001	9.861	142001	0	142001	9.861	0	0
b) Bodies Corporate	229448	0	229448	15.934	240918	0	240918	16.730	11470	5.00

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c) Individual Shareholders										
Having nominal Capital UptotwoLakhs	612316	0	612316	42.522	534066	0	534066	37.088	-78250	-12.78
Having Nominal Capital more than two Lakhs	597349	0	597349	41.483	498437	0	498437	34.614	-98912	-16.56
d) Any other	887	0	887	.06	24578	0	24578	1.706	23701	2702.5
SUBTOTAL (B)(2)	1440000	0	144000	100	1440000	0	144000	100	0	0.00
Total Public Shareholding (B)=(B)(1)+(B)(2)	1440000	0	144000	100	1440000	0	144000	100	0	0.00
SHARES HELD BY CUSTODIAN (C)	0	0	0	0	0	0	0	0	0	0.00
TOTAL (A)+(B)+(C)	1440000	0	144000	100	1440000	0	144000	100	0	0

SHAREHOLDING OF PROMOTERS

Sl No.	Shareholder Name	Shareholding at the beginning of the Year			Shareholding at the end of the Year			% Change in the Shareholding
		No . of Shares	% of Total Shares of the Company	% of Shares pledged encumbered to total shares	No . of Shares	% of Total Shares of the Company	% of Shares pledged encumbered to total Shares	
	Nil	0	0	0	0	0	0	0

CHANGE IN PROMOTERS SHAREHOLDING

Sl No.		Shareholding at the beginning of the Year		Cumulative Shareholding during the Year	
		No. of Shares	% of Total Shares of the Company	No. of Shares	% of total Shares of the Company
1	At the beginning of the Year	No changes in Promoter shareholding during the period			
2	Date wise Increase/decrease in Promoters Shareholding during the year Specifying the Reasons for Increase/decrease	No changes in Promoter shareholding during the period			
3	At the end of the Year	No changes in Promoter shareholding during the period			

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SHAREHOLDING PATTERN OF TOP TEN SHAREHOLDERS (OTHER THAN PROMOTERS, DIRECTORS ETC)

Sl No.	For TOP TEN SHAREHOLDERS	SHAREHOLDING AT THE BEGINNING OF THE YEAR		SHAREHOLDING AT THE END OF THE YEAR	
		No. of Shares	% of Total Shares	No. of Shares	% of Total Shares
1	Shiba Prasad Rakshit	24900	1.729	24900	1.729
2	Chandra Prakash Rahar	25000	1.736	0	0
3	Chartered Holdings India Private Limited	213039	14.794	213039	14.794
4	Leelamma Thenumkal Joseph	142001	9.861	142001	9.861
5	Nilratan Datta	41250	2.865	41250	2.865
6	Sarita Devi	25000	1.736	0	0
7	Sheeja T	71888	4.992	112584	7.818
8	PHILOMINA .	51814	3.598	0	0
9	ABHINAND CHANDRAN KIZHAKKE UTHAMANTHIL	71800	4.986	71790	4.985
10	GEORGE JOHN ANTHRAPER	28426	1.974	0	0
11	VENUGOPAL K PAI	45835	3.183	66407	4.612
12	CHANDRASEKHARAN E K	0	0	30629	2.127
13	DHARMI CHAND JAIN HUF .	0	0	25875	1.797
14	ANILKUMAR .	0	0	27074	1.880

SHAREHOLDING OF KMP AND DIRECTORS:

Sl No.	Name of Director	SHAREHOLDING AT THE BEGINNING OF THE YEAR		SHAREHOLDING AT THE END OF THE YEAR	
		No. of Shares	% of Total Shares	No. of Shares	% of Total Shares
1	Leelamma Thenumkal Joseph	111258	7.726	142001	9.861

4. INDEBTNESS OF THE COMPANY INCLUDING INTEREST:- The indebtedness of the company to the third parties is .

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(CIN-L51909WB1981PLC033680) : (Listed in BSE & CSE)

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Corporate Office: 3 D2 2nd Floor Saniya Plaza Near KSRTC Bus stand Ernakulam KL 682035

Website: www.radhagobindcommercial.com e-mail: radhagobindcommercialtd@gmail.com

5. REMUNERATION OF MANAGING DIRECTOR, WHOLE TIME DIRECTOR, DIRECTORS AND KMP

A. REMUNERATION OF KMP DURING THE YEAR 2022-23

Sl No.	Particulars of Remuneration			Total
		Preeti Chuadhari (Whole Time Director)	Ms. Vinay Somani (Company Secretary)	
1	Salary (₹)	50,000	6,00,000	6,50,000
2.	Sitting Fees (₹)	-	-	-
	Total (₹)	50,000	6,00,000	6,50,000

1. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES

Type	Section of the Companies Act	Brief Discription	Details of Penalty/punishment	Authority(RD/NCLT/COURT)	Appeal Made
A. COMPANY					
Penalty Punishment Compounding			NONE		
B. DIRECTORS					
Penalty Punishment Compounding			NONE		
Penalty Punishment Compounding			NONE		

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ANNEXURE -1

Statement of Disclosure of Remuneration under Section 197 (12) of the Companies Act, 2013 and Rules 5(1) of the Companies (Appointment and Remuneration of the Managerial Personnel) Rules, 2014

A. Ratio of remuneration to the median remuneration of the employees of the company for the FY 2022-2023 as well as the percentage increase in remuneration of each director and company secretary is as under:-

Name of the KMP	Ratio to Median Remuneration	% Change in Remuneration over previous Year
Executive Director		
Mrs. Preeti Chaudhari	.15	100%
Company Secretary		
Vinay Somani	1.85	200%

Number of Permanent Employees (Including KMP) - 1

B. Explanation on the relationship between average Increase in remuneration and Company Performance

The Compensation and Benefits philosophy of the Company defines that employee remuneration is to be aligned with performance of the Company and individual's contribution in achieving company's goal for the Year. It does mean that Post annual performance process, individual employee's remuneration is revised, taking into account performance of the Company and of the individual employee. At the beginning of the Year, Business goals are decided and cascaded down to Various businesses and functions. While effecting revision in remuneration, factors like internal and external parity, market competitiveness, company's overall business strategy are also taken into account.

C. Comparison of the remuneration of the KMP against Performance of the Company

Aggregate Remuneration of Key Managerial Person KMP in FY 2022-2023 (`)	6,50,000
Revenue (`)	2,76,000
Remuneration of KMP (as % of Revenue)	235.51%
Profit Before Tax (`)	(14,98,842.21)
Remuneration of KMP (as % of PBT)	43.37%

C. Comparison of average Percentage increase in salary of Employees other than Managerial Personnel :- N.A

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Comparison of Remuneration of Each of the KMP against performance of the Company

	Mr. Nilanjan Basu	Mrs. Preeti Chaudhari	Mr. Tanmoy Das	Mr. Vinay Somani
	Whole Time Director	Whole Time Director	Chief Financial officer	Company Secretary
Remuneration in FY 2020-21 (₹)	-	50,000	-	6,00,000
Revenue (₹)	2,76,000			
Remuneration of KMP (as % of Revenue)		18.12%		217.39%
Profit Before Tax (₹)	(14,98,842.21)			
Remuneration of KMP (as % of PBT)		3.33%		40.03%

A. The ratio of the remuneration of the highest paid Director to that of employee who are not directors but receive remuneration in excess of the Highest paid director during the Year:

Name	Position	Total Remuneration	% of remuneration in excess of highest paid Director
Mrs. Preeti Chaudhari	Whole Time Director	50,000.00	8.33%
Mr. Vinay Somani	Company Secretary	6,00,000.00	N.A.

Mr. Vinay Somani is the Highest paid kmp at a Remuneration of Rs. 6,00,000 for the financial year 2022-2023..

H Affirmation

It is affirmed that remuneration paid to Directors, Key Managerial Personnel and other Employees is as per the Remuneration policy of the Company.

Place :Ernakulam

Date: 29.08.2023.

BY THE ORDER OF BOARD



(LEELAMMA THENUMKAL JOSEPH)
DIRECTOR
DIN: 03407620

Form MR 3
SECRETARIAL AUDIT REPORT
FOR THE YEAR ENDED 31ST MARCH, 2023

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To

The Members,

Radhagobind Commercial Limited
(CIN: L51909WB1981PLC033680)
40, Metacalfe Street 3rd Floor, Room No-339
Kolkata- 700013

We, BVR & Associates Company Secretaries LLP have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Radhagobind Commercial 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.

We would like to state that we have not physically verified the records of the Company for the purpose of Secretarial audit and have instead placed our reliance solely on the contents of electronically signed/ scanned copies of the records, documents, papers, information, confirmation etc. provided to us over e-mail by the Company, its officers and authorized representatives.

Based on our limited 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, its officers and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has during the audit period covering the financial year ended on 31st March, 2023 has complied with the statutory provisions listed hereunder except our findings and also that the Company has proper Board process and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:



Yogindranath S

We herewith report that maintenance of proper and updated Books, Papers, Minute Books, filing of Forms and Returns with applicable regulatory authorities and maintaining other records is responsibility of management and of the Company. Our responsibility is to verify the content of the documents produced before us, make objective evaluation of the content in respect of compliance and report thereon. We have examined on test check basis, the Books, Papers, Minute Books, Forms and Returns filed and other records maintained by the Company and produced before us for the financial year ended March 31, 2023, as per the provisions of:

1. The Companies Act, 2013 (the Act) and the Rules made there under;
2. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
3. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
4. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') viz:-
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) regulations, 2011 (to the extent applicable);
 - 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, 2018(to the extent applicable);
 - d) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 (Not applicable to the Company during audit period);
 - e) The Securities and Exchange Board of India (Share Base Employee Benefits and Sweat Equity) Regulations, 2021 (to the extent applicable);
 - f) The Securities and Exchange Board of India (Registrar 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 (Delisting of Equity Shares) regulations, 2009(Not applicable to the Company during audit period);
 - h) The Securities and Exchange Board of India (Buyback of Securities) regulations, 2018(Not applicable to the Company during audit period);
 - i) The Securities and Exchange Board of India (Listing obligations and Disclosure requirements) regulations, 2015;
 - j) The Securities and Exchange Board of India (Depositories and Participant) Regulations, 2018 (to the extent applicable);



Yoginidharan S

- k) Securities and Exchange Board of India (Issue and Listing of Non- Convertible Redeemable preference Shares) regulations, 2013;
And circulars and guidelines issued thereunder

Other Laws that are applicable to the Company, as per the representation made by the management.

As informed to us the following other Laws applicable to the Company are as under:

We have also examined compliance with the applicable clauses of the Following:-

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (ii) Listing Agreements entered into by the company with BSE Limited and CSE Limited

We report that during the year review, and based on above examination, the Company has complied with the provisions of the Acts, Rules, Regulations, Guidelines and Standards mention above except our findings.

We report that listed entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued thereunder insofar as it appears from test check basis examination of those records.

We further report that the following are the details of actions taken against the listed entity/ its promoters/ directors/ material subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder:

Sr. No	Action taken by	Details of violation	Details of action taken E.g fines, warning, letter, debarment, etc	Observations/ remarks of the Practising Company Secretary, if any
1.	Levy of Fine	Regulation 29(2)/29(3) Notice for non-compliance with SEBI (LODR) Regulations, 2015	Received a mail from BSE prescribing certain penal actions such as levy of financial fines, freezing of promoter demat accounts, transfer to Z group (Trade	In accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations of 2015, it has come to light that the



Yogendra S

			for Trade) ending with suspension of trading in the securities of listed entity which do not comply with critical regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	company has failed to comply with certain critical regulations. Furthermore, they have also neglected to fulfill the payment of fines as mandated in the SEBI SOP circular. It is essential for companies to adhere to these regulations as they ensure transparency, fair practices, and protect the interests of investors. Non-compliance can have serious consequences, not only for the company itself but also for its stakeholders.
2.	Levy of Fine	Regulation 13(3) Non-submission of the statement on shareholder complaints within the period prescribed under this regulation or under any circular issued in respect of redressal of investor grievances	Fine payable by the company (inclusive of GST @ 18%) is Rs. 14,160/-	The company has filed a Statement of Investor Complaints for the quarter ended March 2022 as on 03.05.2022.



Yogindranath S

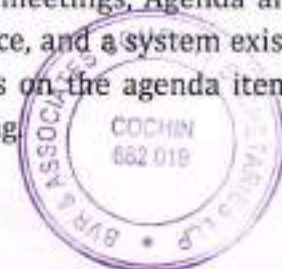
3	Levy of Fine	Regulation 31 Non-submission of shareholding pattern within the period prescribed	Non-submission of shareholding pattern within the period prescribed Fine payable by the company (inclusive of GST @ 18%) is Rs. 59,000/-	The company has not complied with the provision as on reporting date.
4.	Levy of Fine	Regulation 31 Non-submission of shareholding pattern within the period prescribed	Fine payable by the company (inclusive of GST @ 18%) as on is Rs. 84,960/-	The company once again received a mail on June 1st, 2022, for the same quarter, with an amount of Rs. 84,960/-.

We further report that, the board of Directors of the Company is not constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.

We further report that, Form DIR-12 was filed on September 13, 2022, for the removal of directors. However, it is currently pending for approval. As a result, the company is unable to file the DIR-12 form for the regulation of directors appointed during the Annual General Meeting held on November 22, 2022. Additionally, the company is unable to file the form for the resignation of Mr. Sachin Kumar, the CFO. It is important to note that the company does not currently have a whole-time director or managing director, and there is no CFO present within the company.

We further report that the compliance by the company of applicable financial laws such as direct and indirect tax laws and maintenance of financial records and books of accounts have not been reviewed in this audit since the same have been subject to review by the statutory financial auditors, tax auditors and other designated professional.

Adequate notice is given to all directors to schedule the Board meetings, Agenda and detailed notes on Agenda were sent at least seven days 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.



Handwritten signature

Minutes of the meetings were duly recorded and signed by the Chairman, the decisions of the Board were unanimous and no dissenting views if any have been recorded.

We further report that, based on the information provided and representation made by the company and also on the review of compliance certificate/ reports taken on record by the Board of Directors of the company, there are adequate systems and process in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

For BVR & Associates Company Secretaries LLP

YOGINDUNATH. S.
Designated Partner
BVR & Associates Company Secretaries LLP
"Swastika", Chitteth Building
PC Road, Ponnuranni (E)
Vytilu P.O., Cochin - 682 019
C P No: S137, FCS 7865
LLP IN AAE - 7079



CS Yogindunath S
Designated Partner
FCS: F7865
CP: 9137

Place: Kochi
Date: 29/06/2023

UDIN: F007865E000520795
PEER REVIEW NUMBER: P2010KE020500



Annexure A

To,
The Members,
Radhagobind Commercial Limited

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

1. 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.
2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records.
3. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.
4. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
5. Wherever required, we have obtained the Management representation about the Compliance of laws, rules and regulations and happening of events etc.
6. 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 procedure on test basis.
7. 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.



Place: Kochi
Date: 29/06/2023

For BVR & Associates Company Secretaries LLP

YOGINDUNATH. S.
Designated Partner
BVR & Associates Company Secretaries LLP
"Swastika", Chitteth Building
PC Road, Ponnuranni (E)
Vyttila P.O., Cochin - 682 019
C P No: S137, FCS 7865
LLP IN AAE - 7075

A handwritten signature in blue ink that reads "Yogindunath S".

CS Yogindunath S
Designated Partner
FCS: F7865
CP: 9137

UDIN: F007865E000520795

PEER REVIEW NUMBER: P2010KE020500

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REPORT ON CORPORATE GOVERNANCE

A) Company's Philosophy

The Company's policies, practices and philosophy adopted since inception are in line with Corporate Governance. These policies, practices are required periodically to ensure its effective compliance. The Composition of Board of Directors is well balanced with a view to manage the affairs of the Company efficiently and professionally.

B) Board of Directors

The Board of Directors of the Company have an optimum combination of Non Executive and Independent Directors who have in depth knowledge of the business. The Board of Director consist of three Directors.

C) Meetings and Attendance

The Meeting of the Board are generally held at the office of the Company at 30, Durgapur Lane, Ground Floor, Alipore, Kolkata-700027 and some meetings held at a place located at D2 2nd FloorSaniya Plaza Near KSRTC Bus stand Ernakulam KL 682035 . During the year under review, fifteen Board meetings were held on during the financial year from 1st April 2022 to 31st March 2023. The dates on which meetings were held are as follows:

05/04/2022,08/04/2022,04/05/2022,30/05/2022,31/05/2022,13/08/2022,07/09/2022,20/10/2022,14/11/2022,23/11/2022,08/12/2022,10/02/2023,13/02/2023,22/03/2023,31/03/2023.

Name of the Director	Attendance at the Last AGM Held on 22/11/2022	No. of Board Meeting held, and attended, during tenure															% of Attendance
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	
Mrs Leelamma Thenumkal Joseph	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	86.67%
Mr Thengunthara Sujesh	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	86.67%
Mr. Louis Jose	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	86.67%
Mrs Preeti Chaudhari	N	Y	Y	Y	Y	N	N	N	N	N	N	N	N	N	N	N	26.67%
Mr. Kusum Lata	N	Y	Y	Y	Y	N	N	N	N	N	N	N	N	N	N	N	26.67%
Mr Surendar Pal Arora	N	Y	Y	Y	Y	N	N	N	N	N	N	N	N	N	N	N	26.67%

D) Board Agenda

The Board meetings are scheduled well in time and Board members are given a notice of Seven days before the meeting date except in case of emergent meeting. The Board members are provided with well-structured and comprehensive agenda papers.

E) Independent Directors

The Company has complied with the definitions of Independence as per Clause 49 of the Listing Agreement and according to the Provisions of Section 149(6) of the Companies Act, 2013.

F) Independent Directors Meetings

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During the Year under review, the Independent Director Met on 28th November 2020, inter alia to Discuss:-

- Evaluation of the Performance of the Non Independent Directors and the Board of Directors as a Whole;
- Evaluation of the performance of the Chairman of the Company, taking into account the views of Executive and Non Executive Directors
- Evaluation of the quality, quantity and timeliness of the flow of information between the Management and the Board that is necessary for the board to effectively and reasonably perform its duties effectively.

G) Shareholding of Directors

Names	No. of Shares held
Mrs Preeti Chaudhari	Nil
Mr. Kusum Lata	Nil
Mr Surendar Pal Arora	Nil
Mrs Leelamma Thenumkal Joseph	1,42,001
Mr.Louis Jose	Nil
Mr. Thengunthara Sujesh	Nil

H) General Body Meetings

The last Extraordinary General Meetings of the Company were held as under:

Financial Year	Date	Location
2021-2022	25/10/2021	Video Conferencing

The last three Annual General Meetings of the Company were held as under:

Financial Year	Date	Location
2019-2020	23/09/2020	Video Conferencing
2020-2021	20/09/2021	Video Conferencing
2021-2022	22/11/2022	Video Conferencing

I) Disclosures

There are no materially significant transactions with the related parties viz. promoters, directors, relatives, the management, subsidiaries etc that may have a potential conflict with the interest of the company at large.

There has been some delay in Certain compliances which has been regularize by the Company for which necessary payments levied by the BSE has been made.

J) Means of Communication

The Company regularly interacts with the shareholders through multiple channels of communication such as publication of results on quarterly, half yearly basis and yearly basis. The results are not sent individually to Shareholders.

The company has developed its website. All information relating to shareholder and public at large can be viewed by logging into the Website.

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K) Code of Conduct

The Company has laid down the code of conduct for its directors.. The object of the code is to conduct the company's business ethically and with responsibility, integrity, fairness, transparency and honesty.

L) Registrar and Transfer Agents and Share Transfer System

M/s Niche Technologies Pvt Ltd is your Company's Share Transfer Agent. Share transfer in physical form and other communications regarding shares, Change of Address etc may be addressed to

M/s Niche Technologies Pvt Ltd

3A Auckland Place,

7th Floor, Room No. 7A and 7B,

Kolkata-700017

Phone:- 033-22806616

E mail Id:- nichetechpl@nichetechpl.com

Trading in Equity shares of the Company is permitted as demat as well as physical form. Shares sent for transfer in physical form are registered and returned with in a period of 30 Days from the date of receipt of the documents, provided the documents are valid and complete in all respects. With a view to expediting the process of share transfers Mr Vinay Somani, Company Secretary of the Company, severally authorized to approve transfer of equity shares and the same shall be ratified in the next meeting of shareholders/ Investors Grievance Committee. The shareholders/ Investors Grievance Committee meets as and when required to consider the other transfer, transmission of shares etc and to attend shareholder Grievance.

M) Distribution of Shareholding

The Distribution of shareholding as on March 31, 2023 was as follows:

Sl No.	No. of Equity Shares held	No. of Share Holders	% of total Shareholders	No. of Shares held	% of total Shares
1.	1 -500	840	85.2792	35,181	2.4431
2.	501 -1,000	35	3.5533	28,389	1.9715
3.	1,001 -5,000	55	5.5838	1,41,150	9.8021
4.	5,001 -10,000	27	2.7411	2,81,674	15.1587
5.	10,001 -50,000	23	2.3350	4,10,785	28.5267
6.	50,001 -1,00,000	2	0.2030	1,38,197	9.5970
7.	1,00,001 -And Above	3	0.3046	4,67,624	32.4739
	Totals	985	100.00	14,40,000	100.00

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(4) Non Institutions										
d) Bodies Corporate	214247	0	214247	14.878	229448	0	229448	15.934	-15201	-7.09
e) Individual Shareholders										
Having nominal Capital Upto One Lakhs	447698	0	447698	31.090	612316	0	612316	42.522	-164618	-36.77
Having Nominal Capital more than One Lakhs	774735	0	774735	53.801	597349	0	597349	41.483	177386	22.89
f) Any other	3320	0	3320	.231	887	0	887	.06	2433	73.28
SUBTOTAL (B)(2)	1440000	0	1440000	100	1440000	0	144000	100	0	0.00
Total Public Shareholding (B)=(B)(1)+(B)(2)	1440000	0	1440000	100	1440000	0	144000	100	0	0.00
SHARES HELD BY CUSTODIAN (C)	0	0	0	0	0	0	0	0	0	0.00
TOTAL (A)+(B)+(C)	1440000	0	1440000	100	1440000	0	144000	100	0	0

A) Listing with Stock Exchange

The Equity shares of the Company are currently listed for trading under Group XT of the BSE Limited. Company confirms that it has paid listing Fees to BSE for the Year 2022-2023 but has not paid the fees of CSE for last few years.

B) General Shareholder Information

Annual General Meeting:

Date: 30.09.2023
 Time: 01.00 p.m.
 Venue: 40, Metcalfe Street, 3rd Floor, Room No. 339, Kolkata-700013

Financial Year: 2022-2023
 Book Closure Date: 24.09.2022 to 30.09.2023
 Listing on Stock Exchange: BSE LTD Scrip Code:-
 539673ISIN No. INE792P010120

The Company has paid listing fees to the Exchange for the previous year but the fees for current year is still due. The company is also listed on Calcutta Stock Exchange and the fees for last few years is not paid.

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N) Vigil Mechanism/ Whistle blower Policy

In accordance with the requirements of section 177 of the Companies Act, 2013 and Regulation 22 of the Listing Regulations, 2015, the Company has formulated a “vigil Mechanism/ Whistle Blower Policy” which provides an avenue to the Directors and employees of the Company to directly report, their genuine concerns including unethical behavior and violation of code of conduct, to the chairman of the Audit Committee.

No person has been denied access to the chairman of the Audit committee of the Board of Directors of the Company.

O) Shareholder'/Investors' Grievance Committee

The shareholder'/Investors' Grievance Committee of the Board has been constituted to look into complaints like transfer of shares, Non-receipt of Dividend etc. The committee is headed by Mrs Louis Jose, as Chairman, Mrs Leelamma Thenumkal Joseph and Mr. Thengunthara Sujesh joined on 08/04/2022 and became the member of the committee. Mrs Preeti Chaudhari Whole Time Director and Mr Surender Pal Arora Independent Director who joined the board on 25/10/2021 resigned on 31.05.2022. No compliant had been received during the year.

P) Audit Committee

The Audit Committee assists the Board in its responsibility for overseeing the quality and integrity of accounting, auditing and reporting practice of the company and its compliance with legal and regulatory requirements. The Committee's purpose is to oversee the accounting and financial reporting process of the company, the audit of the Company's Financial Statements, the appointments of Auditor, Independent Performance and remuneration of the Statutory Auditors. The committee is headed by Mrs Louis Jose, as Chairman, Mrs Leelamma Thenumkal Joseph and Mr. Thengunthara Sujesh joined on 08/04/2022 and became the member of the committee. Mrs Preeti Chaudhari Whole Time Director and Mr Surender Pal Arora Independent Director who joined the board on 25/10/2021 resigned on 31.05.2022.

During the year under review, Eight meetings of the committee were held during the year ended 04/05/2022,30/05/2022,13/08/2022,16/08/2022,20/10/2022,14/11/2022,30/11/2022 and 13/02/2023. The composition of the committee and attendance at its meeting is given below:

Name of Director	Category	No. of Meetings Held	No. of Meetings Attended
Surender Pal Arora	Independent Director	8	2
Kusum Lata	Independent Director	8	2
Preeti Chaudhari	Whole Time Director	8	6
Mrs Leelamma Thenumkal Joseph	Non Executive Director	8	6
Mr.Louis Jose	Independent Director	8	6
Mr. Thengunthara Sujesh	Independent Director	8	6

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(CIN-L51909WB1981PLC033680) : (Listed in BSE & CSE)

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Q) Nomination and Remuneration Committee

The Committee shall identify the persons who are qualified to become Directors of the Company/ who may be appointed in Senior management in accordance with the Criteria laid down, recommend to the Board their appointment and removal and also shall carry out evaluation of every director's performance. Committee shall also formulate the criteria for determining qualifications, positive attributes, independent of the Directors and recommend to the Board a policy, relating to the remuneration, Key Managerial personnel and other employees. The committee is headed by Mrs Louis Jose, as Chairman, Mrs Leelamma Thenumkal Joseph and Mr. Thengunthara Sujesh joined on 08/04/2022 and became the member of the committee. Mrs Preeti Chaudhari Whole Time Director and Mr Surender Pal Arora Independent Director who joined the board on 25/10/2021 resigned on 31.05.2022.

No. of Meeting

During the year the Committee had five Meeting i.e. on 04/04/2022,05/04/2022,08/04/2022,31/05/2022 and 08/12/2022.

Name of Director	Category	No. of Meetings Held	No. of Meetings Attended
Surender Pal Arora	Independent Director	5	3
Kusum Lata	Independent Director	5	3
Preeti Chaudhari	Whole Time Director	5	3
Mrs Leelamma Thenumkal Joseph	Non Executive Director	5	2
Mr.Louis Jose	Independent Director	5	2
Mr. Thengunthara Sujesh	Independent Director	5	2

R) SEBI Complaints Redressal Systems (SCORES)

SEBI has initiated SCORES for processing the investor complaints in a centralized web based redress system and online Redressal of all the shareholders complaints. The Company is in compliance with the Scores and redressed the shareholders complaints well within the stipulated time.

W) Reconciliation of Share Capital Audit:-

As stipulated by SEBI, a Reconciliation of Share Capital Audit is conducted on quarterly basis to reconcile the total admitted capital with National Securities Depository Limited and Central Depository Services (India) Limited and the total issued and paid up Capital. The audit is carried out every quarter and the report thereon is submitted to the Stock Exchange and is placed before the Board of Directors of the Company.

X) Corporate Identity Number

Corporate Identity Number (CIN) of the Company, allotted by the Ministry of Corporate affairs, Government of India is L51909WB1981PLC033680.

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W) Green Initiative in the Corporate Governance

As part of the Green Initiative process, the Company has taken an initiative of Sending Documents Like Notice calling of Annual General Meeting, Corporate Governance report, Directors Report, audited financial Statements, Auditor's Report etc. Physical Copies are sent only to those shareholders whose email address are not registered with the Company. Shareholders are requested to register their email id with the registrar and share transfer Agent/Concerned Depository to enable the Company to send the Documents in electronic form or inform the Company in case they wish to receive the above documents in paper mode.

Place :Ernakulam

Date: 29.08.2023.

BY THE ORDER OF BOARD



(LEELAMMA THENUMKAL JOSEPH)

DIRECTOR

DIN: 03407620

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MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management of M/s Radhagobind commercial Limited presents the analysis of performance of the company for the financial year ended 31.03.2023 and its outlook for the future. This outlook is based on assessment of the current business environment. It may vary due to future economic and other developments both in India and abroad.

1. Global Economic Overview

Global prospects remain extremely unclear one year into pandemic. New virus mutations and therefore the accumulating human toll raises worries, while increasing vaccine coverage lifts sentiment. The outlook depends not simply on the outcome of the impact of virus and the effectiveness of vaccines, it additionally centres on how effectively economic policies are deployed under such uncertain times.

Global growth is projected at 6 percent in 2021, moderating to 4.4 percent in 2022. The projections for 2022 and 2023 are stronger than in October 2021 world economic outlook which pegged global growth at 5.2 percent for 2022. The upward revision reflects additional fiscal support in a few large economies, the anticipated vaccine-powered recovery in the second half of 2021, and continued adaption of economic activity to subdued mobility. High uncertainty surrounds the economic outlook and the path to recovery hinges on the effectiveness of the policies adopted and the speed of vaccination roll outs.

2. Indian Economic Overview

India's real GDP growth for FY 2022-23 was 7.2%, which is amongst the highest in leading economies, as the Indian economy bounced back during the year exhibiting resilience during the pandemic. As the year progressed, most of the economic indicators such as GST collection, IIP, Exports and UPI transactions saw an uptick, indicating a steady recovery from the lows of the first quarter of FY 2022-23.

While India's growth outlook for the year ahead remains bright, driven by private consumption and elevated public spending, but risks remain, the biggest of which is inflation. Higher inflation can curtail the discretionary consumption and unfavourably affect the recovering domestic demand. The ongoing geopolitical crisis has caused supply chain disruptions which has led to higher commodity prices; if this gets prolonged, it can further fuel the inflation. The depreciating Rupee can become another issue as India is one of the biggest importers of crude oil leading to likely rise in trade deficit in FY 2022-23. As Rupee depreciates and import prices go up, taming inflation can become an uphill task for the central bank. A slower than expected global growth recovery may affect the demand for exports.

India's retail inflation soared to an 18-month high of 4.25% driven by inflationary pressures, post which the RBI announced a 40 bps repo rate hike in May 2022 in an off-cycle monetary policy to combat the said rise in inflation. While RBI's stance remains accommodative in order to support growth, ensuring that inflation remains within the target going forward shall be key for a sustainable growth environment.

Nevertheless, the opportunities for growth remain intact driven by strong economic fundamentals, favourable economic policies (such as PLI scheme, Aatmanirbhar Bharat Abhiyan and Startup India initiative), digital push, demographic dividend and growing global preference for India as an investment destination. Further, as the Company enters into FY 2023-24, the thrust on capital expenditure in Union Budget 2023 is a welcome move and expected to push demand through multiplier effect on the economy.

Given the proactive efforts by the regulator and the push from the government to support growth, the Company expects the inflationary environment to soften and a large vaccinated population is likely to contain the impact of subsequent COVID-19 waves, which will give way to robust growth going forward. This in turn shall spur

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Changes in internal and external operating environment, digitalization, technological advancements and agile way of working have increased the significance of Fraud, Information & Cyber Security and Operational Risks. The Company continues to focus on increasing operational resilience and mitigation of these risks.

Financial Performance –FY 2022-23

S. No.	Particulars	2022-2023	2021-2022
1.	Revenue from Operations and Other Income	2,76,000.00	3,56,660
2.	Profit Before Interest and Depreciation	(14,98,842.21)	(10,34,567)
3	Finance Cost	Nil	Nil
4	Depreciation and Amortization	Nil	600
5	Profit Before Tax	(14,98,842.21)	(10,35,167)
6	Provision for Tax	Nil	Nil
7	Short Provision for Income Tax	Nil	Nil
8	Deferred Tax Liability Written Back	Nil	Nil
9	Profit After tax	(14,98,842.21)	(10,35,167)
10	Profit on Disposal of Subsidiary	Nil	Nil
11	Other Comprehensive Income Items that will not be reclassified subsequently to profit or loss	Nil	Nil
12	Proposed Dividend on Equity Shares	Nil	Nil
13	Balance Brought forward from Balance Sheet	4,34,481	14,69,648.17
14	Balance carried forward to Balance Sheet	(10,64,361.21)	4,34,481

Other Functions – A Brief Overview

3. Risk management

The Company has built a robust risk management framework with strong risk fundamentals and continues to monitor the internal and external risks arising out of macro-economic factors, regulatory changes and geo-political scenario. The Board of Directors has set the tone at the top by laying down and approving the strategic plans and objectives for Risk Management and Risk Philosophy.

A comprehensive Enterprise Risk Management (“ERM”) Framework has been adopted by the Company which uses defined Key Risk Indicators based on quantitative and qualitative factors. A two-dimensional quantitative data management

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tool - Heat Map – has been implemented, which enables the Management to have a comprehensive view of various identified risk areas based on their probability and impact.

Changes in internal and external operating environment, digitalization, technological advancements and agile way of working have increased the significance of Fraud, Information & Cyber Security and Operational Risks. The Company continues to focus on increasing operational resilience and mitigation of these risks.

4. Internal Audit

The Management has laid down set of standards, processes and structure which enables to implement internal financial controls across the organization with reference to financial statements and that such controls are adequate and are operating effectively. Internal Finance control framework has been established in line with the Internal Control - Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission (“COSO”) and Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the ‘Guidance Note’).

During FY 2022-23, testing was conducted basis process walkthrough and review of samples as per documented controls in the Risk & Control matrix. Testing is done for each of the controls with the help of an independent firm, on behalf of Management confirming the existence and operating effectiveness of controls over financial reporting. Review was performed on design, adequacy and operating effectiveness of the controls. During the year under review, no material or serious observation has been observed for inefficiency or inadequacy of such controls.

5. Human Resources

The group’s people mission to nurture and empower employees who demonstrate both honesty and high performance in a fair and transparent environment.

6. Cautionary Statement

Statement made in this MD&A describing the group’s objectives, projection’s, estimates, general market trends, expectations etc., may constitute ‘forward looking statements’ within the ambit of applicable laws and regulations. These ‘forward looking statements’ involve a number of risks, uncertainties and other factors that could cause actual results differ materially from those suggested by the ‘forward looking statement’.

Place :Ernakulam

Date: 29.08.2023.

BY THE ORDER OF BOARD



(LEELAMMA THENUMKAL JOSEPH)
DIRECTOR
DIN: 03407620



BRANCH OFFICE :

53/3930 (LRA-3), 1st Floor, Neduvelli Sopanam,
Lalsalam Road, Pannuranni, Vytilla P.O
Ernakulam, Kerala - 682019
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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF M/S. RADHAGOBIND COMMERCIAL LIMITED

Report on Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statement of M/s. Radhagobind Commercial Limited, which comprises the Balance sheet as at 31st March, 2023, and the Statement of Profit /Loss account (Including Other Comprehensive Income), the statement of changes of Equity and the statement of Cash Flows for the year then ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian accounting standards prescribed under section 133 of the companies Act read with the Companies (Indian Accounting standard) Rules 2015, as amended, ("Ind As") and other accounting principles generally accepted in India, of the state of affairs of the company as on 31st March 2023, the LOSS, total Comprehensive Income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key Audit Matters are those matters that in our Professional Judgement were of most significance in our Audit of the financial statements of the Current Period. These matters were addressed in the context of Our Audit of the financial statements. These matters were addressed in the context of Our Audit of the financial statements as a whole, and informing our opinion thereon, and we do not provide a separate opinion on these matters.

1) Classification and measurement of financial assets –

Business model assessment

Ind AS 109, Financial Instruments, contains three principal measurement categories for financial assets i.e.:

- Amortised cost;
- Fair Value through Other Comprehensive Income ('FVOCI'); and
- Fair Value through Profit and Loss ('FVTPL').



A financial asset is classified into a measurement category at inception and is reclassified only in rare circumstances. The assessment as to how an asset should be classified is made on the basis of both the Group's business model for managing the financial asset and the contractual cash flow characteristics of the financial asset.

The term 'business model' refers to the way in which the Group manages its financial assets in order to generate cash flows. That is, the Group's business model determines whether cash flows will result from collecting contractual cash flows, selling financial assets or both.

Amortized cost classification and measurement category is met if the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows.

FVOCI classification and measurement category is met if the financial asset is held in a business model in which assets are managed both in order to collect contractual cash flows and for sale. Such financial assets are subsequently measured at fair value, with changes in fair value recognized in other comprehensive income.

FVTPL classification and measurement category is met if the financial asset does not meet the criteria for classification and measurement at amortized cost or at FVOCI. Such financial assets are subsequently measured at fair value, with changes in fair value recognized in profit or loss.

Key audit procedures included:

Design / controls

- Assessing the design, implementation and operating effectiveness of key internal controls over management's intent of purchasing a financial asset and the approval mechanism for such stated intent and classification of such financial assets on the basis of management's intent (business model).
- For financial assets classified at amortized cost, we tested controls over the classification of such assets and subsequent measurement of assets at amortized cost. Further, we tested key internal controls over monitoring of such financial assets to check whether there have been any subsequent sales of financial assets classified at amortized cost.
- For financial assets classified at FVOCI, we tested controls over the classification of such assets and subsequent measurement of assets at fair value.

2) Recognition and measurement of impairment of loans and advances involve significant management judgement

With the applicability of Ind AS 109 credit loss assessment is now based on expected credit loss ('ECL') model. The Group's impairment allowance is derived from estimates including the historical default and loss ratios. Management exercises judgement in determining the quantum of loss based on a range of factors.

The most significant areas are:

- Segmentation of loan book
- Loan staging criteria
- Calculation of probability of default / Loss given default
- Consideration of probability weighted scenarios and forward looking macro-economic factors.

Key audit procedures included:

Design / controls

- Assessing the design and implementation of key internal financial controls over loan impairment process used to calculate the impairment charge



- We used our modelling specialist to test the model methodology and reasonableness of assumptions used.
- Testing of management review controls over measurement of impairment allowances and disclosures in the consolidated financial statements.

Substantive tests

- We focused on appropriate application of accounting principles, validating completeness and accuracy of the data and reasonableness of assumptions used in the model.
- Appropriateness of management's judgments was also independently reconsidered in respect of calculation methodologies, segmentation, economic factors, the period of historical loss rates used, loss emergence periods and the valuation of recovery assets and collateral.

Responsibility of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance, total comprehensive Income, changes in equity and cash flow of the company in accordance with the Ind AS and other accounting Principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either tends to liquidate the company or to cease operations or has no realistic alternative to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of Financial Statement.

Our objectives are to obtain reasonable audit assurance about whether the financial statements 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 is 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 be reasonably be expected to influence the economic decisions of the user taken on the basis of these financial statements. A further description of the auditor's responsibilities for the audit of the financial statements is included in Annexure A. This description forms part of our Audit Report

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

- Identify and assess the risks of material misstatement of the financial 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 detecting a material misstatement resulting from fraud is higher than for one resulting from error, a fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtaining 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls systems 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 management.



- Conclude on the appropriateness on the management's 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 statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in the 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 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.

From the matters communicated with those charged with governance, we determine those matters that were of the most significance in the Audit of the standalone financial statements of the current period and are therefore the key Audit Matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in Annexure- A, a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance Sheet, the statement of Profit and Loss Accounts including other comprehensive Income, Statement of Changes of Equity and statement of cash Flow statement dealt with by this Report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on 31 March 2022 and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2022 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) With respect to report on the adequacy of the Internal Financial Control over financial reporting of the Company and the operating effectiveness of such controls, refer to our Separate report in "Annexure -B".
- (g) With respect to the matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the act as amended:

In our opinion and to the best of our information and according to the explanation given to us, no remuneration was paid by the Company to its director during the Year is in accordance with the Provisions of Section 197 of the Act.



(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations on its financial position in its financial statements.
- ii. The Company does not have any material foreseeable losses.
- iii. The Company does not require to transfer any amount to the Investor Education and Protection Fund.
- iv. The Management has represented, that to the best of their knowledge and belief no fund (which are material either individually or in aggregate) have been advances or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company, to or in any other person or entity, including foreign entity ("intermediaries") with the understanding whether recorded in writing or otherwise that the intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate Beneficiaries.
- v. The Management has represented, that to the best of their knowledge and belief no fund (which are material either individually or in aggregate) have been received by the company from any person or entity, including foreign entities ("funding parties") with the understanding whether recorded in writing or otherwise that the Company shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding party ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate Beneficiaries.
- vi. Based on the Audit procedures performed that have been considered reasonable or appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representation under Sub Clause (i) and (ii) of rule 11(e) as provided under (iv) and (v) above, contain material misstatement.
- vii. The Company has not declared any dividend during the Year.

2. As required by the Companies (Auditor's Report) Order 2020 ("the order") issued by the central Government in term of Section 143(11) issued by the central Government in term of section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

Place: Ernakulam
Date:- 17-05-2023



For, MOHAN & RAVI
Chartered Accountants

VENKITESWARAN T N
PARTNER
Firm Registration No. 05167S
Membership No. 211768
UDIN:23217768BGZGCT8633



Annexure A to the Independent Auditor report on the financial statements of Radhagobind Commercial Limited for the year ended 31st March 2023 (Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements section of our report of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- (i)
- The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
 - The Company does not have any intangible Assets.
 - According to the information and explanations given to us, the management at reasonable intervals has physically verified the Property, Plant and Equipment and no material discrepancies were noticed on such verification.
 - According to the information and explanations given to us and on the basis of our examination of the records of the Company the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the Company.
 - According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued any of its Property, Plant and Equipment (including right-of-use of assets) or intangible assets or both during the year.
 - No proceedings have been initiated during the year or are pending against the Company as at March 31, 2023 for holding any benami property under the Benami Transactions (prohibition) Act, 1988 (as amended in 2016) and rules made there under.
- (ii) In respect of Inventories
- According to the information and explanation given to us and on the basis of our examination of the records of the Company, the company does not have any inventory hence reporting under 3(ii) is not applicable.
- (iii) The Company has not provided any guarantee or security but has made investment in, and granted loans or advances in nature of loan, secured or unsecured to companies, firms, Limited Liability Partnerships, or other parties, during the year, in respect of which :

(A) The Company has not provided loans or advances in the nature of Loans to Subsidiaries , Joint Ventures and Associates.



(B) The aggregate amount of loans or advances in the nature of Loans or security other than (A) is as follows:-

Aggregate Amount of Loans disbursed during the Year (Rs.)	Aggregated Amount of Loans in the Nature of Advances disbursed during the Year (Rs.)	Balance Outstanding as on 31.03.2023(Rs.)	Value of Security Provided (Rs.)
NIL	NIL	98,44,132/-	NIL

- In our opinion, the Investments made and the terms and conditions of the grant of loans or advances in nature of loan during the year are prima facie, not prejudicial to the Company's interest.
- In respect of loans and advances in nature of loans granted by the Company terms and conditions do not stipulate any repayment schedule.
- In respect of loans or advances in nature of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.
- No loan or advances in nature of loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans or advances in nature of loan granted to settle the overdue of existing loans or advances in nature of loan given to the same parties
- The Company has granted loans or advances in nature of loans, Unsecured, to companies, firms, Limited liability Partnerships or any other parties which are repayable on demand or are without specifying any terms or period of repayment and the details of such loans or advances in nature of loan are being furnished hereinafter.

Loans repayable on demand or without specifying any terms or period of repayment

Aggregate Loans or advances repayable on demand (Rs.)	% of total Loans or advances	Aggregate Loans received from Promoters , related parties as defined in clause 2(76) of the Companies Act 2013 (Rs.)
Nil	Nil	Rs.27,79,061/-

- The company has made compliance with the provisions of Section 185 and 186 of the Companies Act 2013.
- The company has not accepted any deposits or amounts which are deemed to be deposits. Accordingly clause 3(v) of the Order is not applicable to the Company.
- The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Accordingly clause (vi) of the Order is not Applicable to the Company.



- (vii) a. According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax, provident fund, employees state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues have been regularly deposited during the year by the Company with appropriate authorities.
- b. According to the information and explanations given to us, no undisputed amounts payable in respect of Goods and Services Tax, provident fund, employees state insurance, income tax, sales tax, service tax, duty of customs duty of excise, value added tax, cess and any other statutory dues were in arrears as at 31st March 2022 for a period of more than six months from the date they became payable.

Details of Demand with appropriate authorities:

Act or statute	Nature of Demand	Amount	Year	Pending/Appeal
Income Tax Act, 1961	Income Tax Demand	3,268.00	2005-06	A.O
Income Tax Act, 1961	Income Tax Demand	366.00	2008-09	A.O
Income Tax Act, 1961	Income Tax Demand	17,05,644.00	2015-16	CPC
Income Tax Act, 1961	Income Tax Demand	84,110.00	2018-19	CPC
Income Tax Act, 1961	Income Tax Demand	5,800.00	2019-20	CPC
SEBI ACT 1992	Fine	5,31,000.00	2021-22	BSE regularity authority.

- (viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in tax assessments under the Income tax Act, 1961 (43 of 1961).
- (ix) a. The Company has not defaulted in repayment of loans or other borrowings from any lender. Accordingly clause 3(ix)(a) of the Order is not applicable to the Company.
- b. The company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- c. The Company has not taken any term loan .
- d. According to the information and explanations given to us and on an overall examination of the balance sheet of the Company we report that no funds raised on short-term basis have been used for long-term purposes by the Company.
- e. According to the information and explanations given to us and on an overall examination of the financial statements of the Company we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries or associates as defined under the Act. The Company does not hold any investment in any joint venture (as defined under the Act) during the year ended 31st March 2022
- f. According to the information and explanations given to us and procedures performed by us we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries or associate companies (as defined under the Act). The Company does not hold any investment in any joint venture (as defined under the Act) during the year ended 31 March 2023.
- (x) a. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and Accordingly clause 3(x)(a) of the Order is not applicable to the Company.
- b. During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) Accordingly clause 3(x)(b) of the Order is not applicable to the Company.



- (xi) a. Based on examination of the books and records of the Company and according to the information and explanations given to us considering the principles of materiality as outlined in the Standards on Auditing we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.
 b. No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year
 c. The Company has not received the whistle blower complaints during the year. Accordingly clause 3(xi) of the Order is not applicable to the Company.
- (xii) According to the information and explanations given to us the Company is not a Nidhi Company. Accordingly clause 3(xii) of the Order is not applicable to the Company.
- (xiii) In our opinion, the Provisions of Section 177 is not applicable to the Company and according to the information and explanations given to us the transactions with related parties are in Compliance with Sections 188 of the Act where applicable and the details of the related part transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) a. The Company has obtained Internal Audit and as per Section 138 read with the Rule 13 of the Companies (Accounts) Rules 2014 and same has been disclosed in the Audit report.
- (xv) In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence provisions of section 192 of the Company Act, 2013 are not applicable to the Company.
- (xvi) A. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly clause 3(xvi)(a) of the Order is not applicable to the company.
 B. The Company has not conducted any Non- Banking Financial or Housing Finance activities during the year which requires Certificate of Registration (COR) from the Reserve Bank Of India Accordingly clause 3(xvi) (b) of the Order is not applicable to the Company.
 C. The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank Of India. Accordingly clause 3(xvi) of the Order is not applicable to the Company.
 D. According to the information and explanations provided to us during the course of audit the Group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions 2016) does not have any CIC
- (xvii) The company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors of the Company during the year. Accordingly clause 3(xviii) of the Order is not applicable to the Company.
- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of audit report indicating that Company is not capable of the meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one, year from the balance sheet date. We, however, state that this is not an assurance as to the future



viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

- (xx) The provision of Corporate Social responsibility (CSR) is not applicable under the provision of section 135(6) of the Act. Accordingly clause 3(xx) (a) and 3 (xx)(b) of the Order is not applicable to the Company.
- (xxi) The Company is not required to prepare consolidated financial statement under the provisions of the Act. Accordingly clause 3(xxi) of the Order is not applicable to the Company.

Place: Ernakulam
Date:- 17-05-2023



For, MOHAN & RAVI
Chartered Accountants

VENKITESWARAN T N
PARTNER
Firm Registration No. 05167S
Membership No. 217768
UDIN: 23217768BGZGCT8633



MOHAN & RAVI
CHARTERED ACCOUNTANTS

BRANCH OFFICE :

53/3930 (LRA-3), 1st Floor, Neduvelli Sopanam,
Lalsalam Road, Ponnuruni, Vyttila P.O
Ernakulam, Kerala - 682019
+91 944 6947533
mohanandravi.ekm@gmail.com

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Radhagobind Commercial Limited of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Radhagobind Commercial Limited ("the Company") as of March 31, 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that



receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention of timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitation of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting ,including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not to be detected. Also, projections of any evaluation of the internal financial controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion ,the Company has , in all material respects , an adequate internal financial control system over financial reporting and such internal financial controls system over financial reporting were operating effectively as on 31 March,2022 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: ERNAKULAM
Date:- 17/05/2023



For, MOHAN & RAVI
Chartered Accountants



VENKITESWARAN T N
PARTNER
Firm Registration No. 05167S
Membership No. 217768
UDIN: 23217768BGZGCT8633

RADHAGOBIND COMMERCIAL LIMITED

CIN NO- L51909WB1981PLC033680
40, METCALFE STREET, 3RD FLOOR, ROOM NO.339, KOLKATA-700013
BALANCE SHEET AS AT 31ST MARCH, 2023

Particulars	Note No.	('00s)	
		AS AT MARCH, 2023	AS AT MARCH 31, 2022
ASSETS			
(1) Non-current assets			
(a) Property, plant and Equipment	2	79.07	79.07
(b) Financial Assets			
(i) Loans	3	96,441.32	96,191.32
Total Non Current Assets		96,520.39	96,270.39
(2) Current Assets			
Financial Assets			
(a) Investments	4	2,48,719.39	2,48,719.39
(b) Trade Receivables			
(c) Cash and cash equivalents	5	24.32	31.23
(d) Loans	6	2,000.00	480.60
(e) Current Tax Assets	7	6,672.70	6,672.70
Total Current Assets		2,57,416.41	2,55,903.92
Total Assets		3,55,936.80	3,52,174.31
II. EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	8	1,44,000.00	1,44,000.00
(b) Other Equity	9	1,69,356.39	1,84,344.81
Total Equity		3,13,356.39	3,28,344.81
Liabilities			
(3) Non Current Liabilities			
Financial Liabilities			
(a) Borrowings	10	28,512.56	8,469.10
Total Non Current Liabilities		28,512.56	8,469.10
(4) Current Liabilities			
Financial Liabilities			
(a) Trade Payable			
(b) Other Financial Liabilities	11	9,169.35	10,461.90
(c) Other Liabilities			
Provisions			
(d) Income Tax Liabilities	12	4,898.50	4,898.50
Total Current Liabilities		14,067.85	15,360.40
Total Equity & Liabilities		3,55,936.80	3,52,174.31

NOTES TO ACCOUNTS

The accompanying notes are the integral part of Financial Statements.

For, MOHAN & RAVI
Chartered Accountants

FOR RADHAGOBIND COMMERCIAL LIMITED

Venkiteswaran T N
Partner
Membership No. 217768
Firm Registration No. 05167S
Place : ERNAKULAM
Dated : 17/05/2023
UDIN : 23217768BGZGCT8633



LOUIS JOSE
Director
DIN 09559241

VENGUTHARA SURESH
Director
DIN 0903432

LEELAMMA THENUMKAL JOSEPH
Director
DIN 03407620

Vijay Suman
VINAY SOMANI
COMPANY SECRETARY
CNIPS09150



RADHAGOBIND COMMERCIAL LIMITED

CIN NO- L51909WB1981PLC033680

40, METCALFE STREET, 3RD FLOOR, ROOM NO.339, KOLKATA-700013

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2023

Sr. No	Particulars	Note No.	('00s)	('00s)
			For the year ended March 31,2023	For the year ended March 31,2022
I	Revenue from operations			
II	Other Income	13	2,760.00	3,566.60
III	III. Total Revenue (I +II)		2,760.00	3,566.60
IV	Expenses:			
	Employee Benefit Expense	14	6,500.00	3,227.30
	Financial Costs			
	Depreciation and Amortization Expense	15	-	6.00
	Other Expenses	16	11,248.42	10,684.97
	Total Expenses (IV)		17,748.42	13,918.27
V	Profit before tax	(III - IV)	(14,988.42)	(10,351.67)
VI	Tax expense:			
	(1) Current tax		-	-
	(2) Short Provision for Income Tax		-	-
	Deferred Tax Liabilities (written back)		-	-
VII	Profit for the period	(VII-VIII)	(14,988.42)	(10,351.67)
	Other Comprehensive Income			
	Items that will not be reclassified subsequently to profit or loss		-	-
	Items that will be reclassified subsequently to profit or loss			
	Total Comprehensive Income net of tax			
	Total Comprehensive Income for the period		(14,988.42)	(10,351.67)
VIII	Earning per equity share:	17		
	(1) Basic		(1.04)	(0.72)
	(2) Diluted		(1.04)	(0.72)

The accompanying notes are the integral part of Financial Statements.

For, MOHAN & RAVI
Chartered Accountants

Venkateswaran T N
Partner
Membership No. 217768
Firm Registration No. 05167S
Place : ERNAKULAM
Dated : 17/05/2023
UDIN :23217768BGZGCT8633



FOR RADHAGOBIND COMMERCIAL LIMITED

LOUIS JOSE
Director
DIN 09400278

THENGUNTHARA SURESH,
Director
DIN 09033432

LEELAMMA THENUMKAL JOSEPH
Director
DIN 03407620

Vinay Somani
VINAY SOMANI
COMPANY SECRETARY
CNPJ569150



RADHAGOBIND COMMERCIAL LIMITED
Cash Flow Statement for the year ended 31st March 2023

Particulars	Amount(Rs.)	('00s)	('00s)
		As at 31.03.2023	As at 31.03.2022
A CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit Before Tax		(14,088.42)	(10,351.67)
Adjustments for:			
Depreciation	-	-	6.00
Interest Received	-	-	-
Operating Profit before Working Capital Changes		(14,988.42)	(10,345.67)
Adjustments for:			
Decrease(Increase) in Receivables			1,142.30
Decrease(Increase) in other Receivables			-
Increase(Decrease) in Payables			-
Increase(Decrease) in other financial Liabilities	(1,292.76)		(1,007.70)
(Increase)/Decrease in Stock	-		-
(Increase)/Decrease in Other Receivables	-		-
(Increase)/Decrease in Other Current Assets	(1,519.40)		(480.60)
Increase/(Decrease) in Other Liabilities			(3,00,000.00)
Cash generated from operations		(17,800.58)	(2,19,691.67)
Less:- Taxes Paid		-	-
Cash flow from operating Activities		(17,800.58)	(2,19,691.67)
B CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Fixed Assets			(30.00)
(Increase)/Decrease in Investment			2,85,000.00
Loans & Advances given	(2,250.00)		12,967.00
Net Cash used in investing activities		(2,250.00)	2,97,937.00
C CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds/(Repayment of Loans) from short Term Loans	20,043.46		8,469.10
Net Cash used in financing activities		20,043.46	8,469.10
Net increase in cash & Cash Equivalents (A+B+C)		(7.12)	(4,285.51)
Opening Cash and Cash equivalents		31.23	4,316.74
Closing Cash and Cash equivalents		24.11	31.23
Statement of Cash & Cash Equivalents			
		31.03.2023	31.03.2022
Cash in Hand		7.42	7.42
Cash at Bank		16.69	23.81
Total		24.11	31.23

For, MOHAN & RAVI
Chartered Accountants

Venkateswaran T N
Proprietor
Membership No. 217758
Firm Registration No. 05167S
Place:- ERNAKULAM
Dated : 17/05/2023
UDIN :23217758BGZGCT8633



FOR RADHAGOBIND COMMERCIAL LIMITED

LOUIS JOSE
Director
DIN 09109249

LEELAMMA THENUKAL JOSEPH
Director
DIN 03407620

THENGUTHARAN SURESH
Director
DIN 09033432

Vinay Suman
VINO SOMAN
COMPANY SECRETARY
CHJP86913G



STATEMENTS OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31ST MARCH, 2023

Figures in hundreds

A. EQUITY SHARE CAPITAL

(Amount in Rs.)				
Balance at the beginning of the reporting period i.e. 1st April, 2021	Changes in equity share capital during the year 2021-2022	Balance at the end of the reporting period i.e. 31st March, 2022	Changes in equity share capital during the year 2022-2023	Balance at the end of the reporting period i.e. 31st March, 2023
1,45,000	-	1,45,000	-	1,45,000

B. OTHER EQUITY

Particulars	Share app. money pending allotment	Capital Reserve	Capital Redemption Reserve	Securities Premium Reserve	Reserve & Surplus					Total
					Debitors Redemption Reserve	Share Based Payments Reserve Account	General Reserve	Retained Earnings	Other Comprehensive Income	
Balance at the beginning of the reporting period i.e. 1st April 2021	-	-	-	1,80,000	-	-	-	14,696.48	-	1,94,696.48
Total Comprehensive Income for the year	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Tax on dividend	-	-	-	-	-	-	-	-	-	-
Transfer in / (from) retained earnings	-	-	-	-	-	-	-	-	-	-
Transfer in / (from) RBI Reserves	-	-	-	-	-	-	-	-	-	-
Surplus in the Statement of profit and loss	-	-	-	-	-	-	-	-10,352.67	-	-10,352.67
Balance at the end of the reporting period i.e. 31st March 2022	-	-	-	1,80,000	-	-	-	4,343.81	-	1,84,343.81

B. OTHER EQUITY

Particulars	Share app. money pending allotment	Capital Reserve	Capital Redemption Reserve	Securities Premium Reserve	Reserve & Surplus					Total
					Debitors Redemption Reserve	Share Based Payments Reserve Account	General Reserve	Retained Earnings	Other Comprehensive Income	
Balance at the beginning of the reporting period i.e. 1st April, 2022	-	-	-	1,80,000	-	-	-	4,343.81	-	1,84,343.81
Total Comprehensive Income for the year	-	-	-	-	-	-	-	-	-	0.00
Dividends	-	-	-	-	-	-	-	-	-	-
Tax on dividend	-	-	-	-	-	-	-	-	-	-
Transfer in / (from) retained earnings	-	-	-	-	-	-	-	-	-	-
Transfer in / (from) RBI Reserves	-	-	-	-	-	-	-	-	-	-
Surplus in the Statement of profit and loss	-	-	-	-	-	-	-	-14,988	-	-14,988
Balance at the end of the reporting period i.e. 31st March, 2023	-	-	-	1,80,000	-	-	-	(8,644.81)	-	1,69,355.19

As per our Report of even date
For, MOHAN & RAVI
Chartered Accountants

Venkitaraman T N
Partner
Membership No. 217748
Firm Registration No. 682019
UDIN : 23217968C20C79633
Place : ERANAKULAM
Dated : 17/05/2023



FOR RAJAGOBIND COMMERCIAL LIMITED

LOUIS JOSE
Director
DIN 0468248

LEELANMA THIYENICAL JOSEPH
Director
DIN 03487629

THIRUGENTILAKA SURESH
Director
DIN 0983502

VINAY SOMANI
COMPANY SECRETARY
CNI/58915G



NOTE 1

ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023 AND PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON THAT DATE.

A. CORPORATE INFORMATION

Radhagobind Commercial Limited is a Public Limited Company incorporated under the provisions of Companies Act 1956.

B. SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Preparation and Presentation.

The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

The financial statements of the company have been prepared in accordance with the Indian Accounting Standards under section 133 of the Companies Act, 2013. Company's financial statements are presented in Indian Rupees ('00s) which is also its functional currency.

2. Revenue Recognition

Revenue or Income and costs or Expenditure are generally accounted for on accrual basis.

3. Investments

Since the market value is not available, all investments are valued at cost in accordance with IND AS. The difference between market value and cost is accounted as Other Comprehensive Income. (Current Year= NIL)

4. Taxes on Income

a) Current tax is the amount payable on the taxable income for the year determined in accordance with the provisions of the Income Tax Act, 1961.

b) Deferred tax is recognized on timing differences being the differences between the taxable incomes and accounting income that originate in one year and are capable of reversal in one or more subsequent years. Deferred tax assets subject to the consideration of prudence are recognized and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

5. Earnings per Share

The Company reports basic and diluted earnings per share in accordance with Accounting Standards-20, Earnings per Share, issued by the Institute of Chartered Accountants of India.

Basic earnings per equity share have been computed by dividing net profit after tax by the weighted average number of equity shares outstanding for the year.

6. Provisions and Contingencies

A Provision is recognized when the company has a present obligation as a result of Past events, and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation as at



the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed separately.

Recently the Company has been served a notice by IT dept regarding FY 2016-17(A.Y 2017-18) with proposing to add back Income by Rs 2.22 Crores approximately. The New Management of the Company is trying to fight against the proposal and expressed their interest in challenging with appellate authorities, if any adverse orders coming in future. Hence No provision has been made in this regard.

Other Contingent liabilities

Item	FY 2022-23(00's)	FY 2021-22(00's)
Income Tax old Demands	18803.56	17,991.88
TDS Demands	196.05	196.05
BSE	5310.00	5,310.00

7. Previous year figures have been rearranged or recast wherever necessary; however, the same are not strictly comparable with that of the current year as the previous year.

8. Cash and Cash Equivalents

Cash and Cash Equivalents comprise cash and Bank balances.


9. Cash Flow Statement

Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing, and financing activities of the Company are segregated.

10. Depreciation on Property, Plant & Equipment have not been provided for in the Current FY, as the value is negligible.

For MOHAN & RAVI
CHARTERED ACCOUNTANTS

Firm Registration No. 051675


Venkiteswaran T N
Partner
Membership No. 217768
UDIN :23217768BGZGCT8633
Place : ERNAKULAM
Dated : 17/05/2023




LOUIS JOSE
Director
DIN 09558240


THENGUNTHARA POJESH
Director
DIN 09033432


LEELANMA THENUMKAL
JOSEPH
Director
DIN 03407620


VINAY SOMANI
COMPANY SECRETARY
CNJPS8915G



RADHAGOBIND COMMERCIAL CO. LTD
40 METCALFE STREET, 3RD FLOOR, KOLKATA-700013

Notes forming part of Financial Statements

All figures are in Indian Hundred Rupees unless otherwise stated

Note: 2 Property Plant and Equipment
I. Plant, Properties & Equipments Unit

Sr. No	Particulars	Useful Life	Gross Block			Depreciation				Net Block		
			Opening Balance as on 1/4/2022	Addition during the year	Deduction during the year	Closing as on 31/3/2023	Up to last Account	For the year	Deduction during the year	Total Depreciation	WDV as on 31.03.2023	WDV as on 31.03.2022
	Tangible Assets											
1	Laptop and Computers	3 Years	856.39	-	-	856.39	791.07	-	-	791.07	65.32	65.32
2	Air Condition	5 Years	275.00	-	-	275.00	261.25	-	-	261.25	13.75	13.75
	Total in (Current Year)		1,131.39	-	-	1,131.39	1,052.32	-	-	1,052.32	79.07	79.07

N.B. Property, Plant and Equipments has not been revalued since acquisition
No assets has been acquired on lease



RADHAGOBIND COMMERCIAL LIMITED
40, METCALFE STREET, 3RD FLOOR, ROOM NO.339, KOLKATA-700013
Notes Forming part of Financial Statements

Note :3 Loans

Sr. No	Particulars	` ('00s)	
		AS AT MARCH,2023	AS AT MARCH 31,2022
	<u>Loans and Advances to Related Parties</u>		
	a) <u>Unsecured, Considered Good;</u>		
	Others		
	Unsecured loans	98,441.32	98,191.32
	Total	98,441.32	98,191.32

a) No Allowance for bad and Doubtful Debts has been made

b) No Loans and Advances are due by directors or other officers of the company or any of them either severally or jointly with any other persons or amounts due by firms or private companies respectively in which any director is a Partner or Director or a Member should be separately stated

Note :4 Investment

Current Investment

Sr. No	Particulars	` ('00s)			
		AS AT MARCH,2023		AS AT MARCH 31,2022	
		No.	Value	No.	Value
	Investment in Equity				
a)	Investment in Subsidiaries, Associates and Joint Ventures				
b)	Investment in Other Structured Entities				
	<u>QUOTED EQUITY SHARES FULLY PAID UP (FACE VALUE RS. 10/-)</u>				
1	Swal Limited	15,000	14,479.39	15,000	14,479.39
2	Adhiraj Distributors Ltd	6,000	15,000.00	6,000	15,000.00
	<u>UNQUOTED EQUITY SHARES FULLY PAID UP (FACE VALUE RS. 10/-)</u>				
1	Kites Infraprojects Pvt Ltd	99,220	1,42,040.00	99,220	1,42,040.00
2	NeedleCord Traders Pvt Ltd	75,200	75,200.00	75,200	75,200.00
3	Eastman Merchants Pvt Ltd	1,000	2,000.00	1,000	2,000.00
	Total	1,96,420	2,48,719.39	1,96,420	2,48,719.39
	Less: Other Comprehensive Income				
	Total	1,96,420	2,48,719.39	1,96,420	2,48,719.39

The Value of Quoted Equity Shares held as Stock in Trade by the Company as on 31st March 2023 is at Cost.

Note :5 Cash & Cash Equivalent

Sr. No	Particulars	` ('00s)	
		AS AT MARCH,2023	AS AT MARCH 31,2022
1	<u>Cash-in-Hand</u>		
	Cash Balance	7.42	7.42
	Sub Total (A)	7.42	7.42
2	<u>Bank Balance</u>		
	The Lakshmi Vilas Bank	-	6.91
	UCO Bank	16.69	16.90
	ICICI Bank	-	-
	Sub Total (B)	16.69	23.81
	Total [A + B]	24.11	31.23

a) No Earmarked Balances are with Banks

b) No Balances with Banks held as Margin Money or Security against the borrowings, guarantees and Other Commitments



RADHAGOBIND COMMERCIAL LIMITED

40, METCALFE STREET, 3RD FLOOR, ROOM NO.339, KOLKATA-700013

Notes Forming part of Financial Statements

Note :6 Loans

			* ('00s)		* ('00s)		* ('00s)
Sr. No	Particulars	AS AT MARCH,2023		AS AT MARCH 31,2022			
	Loans		-				
	Advances						
	CDSL Fees		-				106.20
	Advance to NSDL		-				374.40
	Fee Advance Chanchal Kumar Jain		2,000.00				
	Total		2,000.00				480.60

a) No Allowance for bad and Doubtful Debts has been made

b) No Loans and Advances are due by directors or other officers of the company or any of them either severally or jointly with any other persons or amounts due by firms or private companies respectively in which any director is a Partner or Director or a Member should be separately stated

Note :7 Current Tax Assets

			* ('00s)		* ('00s)		* ('00s)
Sr. No	Particulars	AS AT MARCH,2023		AS AT MARCH 31,2022			
	Withholding Taxes and Others		6,672.70				6,672.70
	Total		6,672.70				6,672.70



RADHAGOBIND COMMERCIAL LIMITED
40, METCALFE STREET, 3RD FLOOR, ROOM NO.339, KOLKATA-700013

Notes Forming part of Financial Statements

Note :8 Equity Share Capital

(`00s)

(`00s)

Sr. No	Particulars	AS AT MARCH,2023		AS AT MARCH 31,2022	
		No. of Shares	Value	No. of Shares	Value
1	AUTHORISED CAPITAL				
	Equity Shares of Rs. 10/- each.	14,50,000	1,45,000.00	14,50,000	1,45,000.00
		14,50,000	1,45,000.00	14,50,000	1,45,000.00
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL				
	Equity Shares of Rs. 10/- each, Fully Paid up Share capital by allotment	14,40,000	1,44,000.00	14,40,000	1,44,000.00
	Total	14,40,000	1,44,000.00	14,40,000	1,44,000.00

(a) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

Sr. No	Name Of the Shareholder	No. of Shares	% Held	No. of Shares	% Held
1	Karan Pal Singh	-	-	1,81,350	12.60
2	Chartered Holdings India Pvt Ltd	2,13,039	14.80	2,13,039	14.80
3	Leelamma Thenukai Joseph	1,11,258	7.73	1,11,258	7.73
4	SHEEJA T.	1,12,564	7.82	-	-

(b) Reconciliation of the Number of Shares and Amount outstanding at the Beginning / Incorporation of the year and at the end of the year Equity shares:

Sr. No	Equity shares	Number	Amount	Number	Amount
	Authorised				
	Outstanding at the Beginning of the Year	14,50,000	1,45,000.00	14,50,000	1,45,000.00
	Issued During the Year	-	-	-	-
	Outstanding at the End of the Year	14,50,000	1,45,000.00	14,50,000	1,45,000.00
	Issued Subscribed and Paid Up				
	Outstanding at the Beginning of the Year	14,40,000	1,44,000.00	14,40,000	1,44,000.00
	Issued During the Year	-	-	-	-
	Outstanding at the End of the Year	14,40,000	1,44,000.00	14,40,000	1,44,000.00

(c) Rights, preferences and restrictions attached to shares

The Company has only one class of issued shares i.e. Equity Shares having par value of Rs.10 per share. Each holder of Equity Shares is

The Company has not reserved any share for issue under options and contracts/commitments for the sale of shares / disinvestment

The Company during the preceding 5 years -

- i. has not allotted shares pursuant to contracts without payment received in cash.
- ii. has not allotted shares as fully paid up by way of bonus shares.
- iii. has not bought back any shares.

The Company has not converted any securities into equity shares /preference shares during the above financial years.

There are no calls unpaid, including by Directors / Officers of the Company.

The Company has not forfeited any shares during the above financial years.

Promoter shareholding as on 31.03.2023

Sl No	Promoter Name	No. of shares	% of Total Shares	change during the Year	% change during the Year

Promoter shareholding as on 31.03.2022

Sl No	Promoter Name	No. of shares	% of Total Shares	change during the Year	% change during the Year



RADHAGOBIND COMMERCIAL LIMITED

40, METCALFE STREET, 3RD FLOOR, ROOM NO.339, KOLKATA-700013

Notes Forming part of Financial Statements
Note :9 Other Equity

Sr. No	Particulars	AS AT MARCH,2023		AS AT MARCH 31,2022	
1	Securities Premium				
	Opening Balance	1,80,000.00		1,80,000.00	
	Add:- Addition during the Year		1,80,000.00		1,80,000.00
2	Surplus (Profit & Loss Account)				
	Opening balance	4,344.81		14,696.48	
	Add: Surplus in the Statement of Profit & Loss	(14,988.42)	(10,643.61)	(10,351.67)	
					4,344.81
	Total		1,69,356.39		1,84,344.81

Note :10 Borrowings

Sr. No	Particulars	AS AT MARCH,2023		AS AT MARCH 31,2022	
1	Unsecured Loan from Director				
2	Unsecured Loan from Body Corporates				
	Camellia Infrastructure Ltd		721.95		721.95
	Chartered Holding India Pvt Ltd		27,790.61		7,747.15
	Total		28,512.56		8,469.10

Note :11 Other Financial Liabilities

Sr. No	Particulars	AS AT MARCH,2023		AS AT MARCH 31,2022	
1	Liabilities for Expenses		9,169.35		10,461.90
	Total		9,169.35		10,461.90

Note :12 Provisions

Sr. No	Particulars	AS AT MARCH,2023		AS AT MARCH 31,2022	
1	Others				
	Provision for Taxation		4,898.50		4,898.50
	Total		4,898.50		4,898.50



RADHAGOBIND COMMERCIAL LIMITED

Notes forming part of Financial Statements

Note :13 Other Income

Sr. No	Particulars	* ('00s)	* ('00s)
		AS AT MARCH,2023	AS AT MARCH 31,2022
1	Interest Received on Loan	2,250.00	2,250.00
2	Liability written off	-	1,316.60
3	Professional Fees written off	510.00	-
	Total	2,760.00	3,566.60

Note :14 Employment Benefit Expenses

Sr. No	Particulars	* ('00s)	* ('00s)
		AS AT MARCH,2023	AS AT MARCH 31,2022
	Director's Salary	500.00	1,200.00
	Salary	6,000.00	2,027.30
	Total	6,500.00	3,227.30

Note :15 Depreciation and Amortization

Sr. No	Particulars	* ('00s)	* ('00s)
		AS AT MARCH,2023	AS AT MARCH 31,2022
1	Depreciation	-	6.00
	Total	-	6.00

Note :16 Other Expenses

Sr. No	Particulars	* ('00s)	* ('00s)
		AS AT MARCH,2023	AS AT MARCH 31,2022
a.	Administrative Expenses		
1	Advertisement & Publicity	544.32	345.24
2	Bank Charges	6.91	286.57
3	Professional Tax	-	25.00
4	CDSL AND NSDL FEES	1,243.20	588.40
5	General Charges	619.46	100.00
6	Listing Fees	3,646.20	3,646.20
7	Professional Fees	1,705.00	2,957.00
8	Filing Fees	1,296.00	105.00
9	Printing And Stationary	54.00	-
10	Registrar Fees	275.53	466.10
11	Website Expenses	70.80	70.80
12	Trade License	25.00	21.50
13	Bse Stock Split Fees	590.00	-
14	Rent	860.00	-
15	Stamp Charges	-	71.45
16	Balance Written Off	-	486.01
17	Bad Debts	-	1,142.30
18	others	10.00	-
19	Penalty	-	271.40
b.	Payment to Auditor		
1	Statutory Auditor	200.00	100.00
2	Internal Auditor	100.00	-
	Total	11,248.42	10,684.97

Note:17 Earning Per share

Sr. No	Particulars	AS AT MARCH,2023	AS AT MARCH 31,2022
	Profit after Tax	(14,988.42)	(10,351.67)
	Weighted Average No. of Equity Shares	14,40,000.0	14,40,000
	Earning per share	(1.04)	(0.72)
	Face Value per Share (in Rs.)	10.00	10.00



RADHAGOBIND COMMERCIAL LIMITED

Notes forming part of Financial Statements

Note:18	Commitments :	Nil	Nil
Note:19	Dividend proposed to be distributed to:-		
	a) Equity Shareholders	Nil	Nil
	b) Preference Shareholders	Nil	Nil
	c) Amounts of fixed cumulative dividends on Preference Shares	Nil	Nil
Note:20	a) Dividends from Subsidiary Companies	Nil	Nil
	b) Provisions For losses of Subsidiary Companies	Nil	Nil
Note:21	Earnings in Foreign Exchange :	Nil	Nil
Note:22	Expenditure in Foreign Currency :	Nil	Nil
Note:23	Issue of Securities made for a Specific Purpose	Nil	Nil
Note:24	Capital-Work-in Progress (CWIP)	Nil	Nil
Note:25	Intangible assets under development	Nil	Nil

Employee Benefits: The company has not accounted for gratuity and other Long Term and Short

Note:26	Term retirement benefits payable to the employees.	Nil	Nil
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Note: 27 Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

The Company is in the process of identifying the suppliers, who would be covered under the Micro, Small and Medium Enterprises Development Act, 2006. In this process the Company has given notice to its vendors/ suppliers to inform about whether any of them are registered under the said Act. The Company has not yet received any information about such registration from the vendors. Such information will be provided as and when confirmation is received from them.

Note: 28 Confirmation of Balances:-

Balances of some of the loans and advances and other payables incorporated in the books as per balances appearing in the relevant records are subject to confirmation from the respective parties and consequential adjustments arising from reconciliation, if any. The Management, however is of the view that there will be no material discrepancies in this regards.

Note: 29 Details of Benami Property held

The Company does not hold any Benami Property.

Note: 30 Borrowing from banks or Financial Institutions

The company has not borrowed from bank & financial institutions during the year.

Note: 31 Willful Defaulter

The Company had never been recorded defaulter or any of the Regulators.

Note : 32Relation with Struck off Companies

The company does not have any transaction with struck off companies

Note: 33. Registration of charges or satisfaction with Registrar of Companies

The Company does not have any Secured loan; Therefore, the question of registration of charges does not arise.

Note: 34 Compliance with approved scheme(s) of arrangements

The company has not entered into any scheme in terms of sections 230 to 237 of the Companies Act, 2013.

Note: 35 Details of Crypto Currency or Virtual Currency

During the year the company has not done any transaction related to Crypto Currency or Virtual Currency.

Note: 36 Utilization of Borrowed Fund & Share Premium

The Company has not taken any borrowed fund & share premium during the year.

Note: 37 Compliance with lawyer of Companies

The Company does not have any lawyer as company as prescribed under 87 of section 2 of the Act and the Company (restriction of no. of lawyer Rule, 2017).

Note: 38 Un disclosed Income

The Company do not have any unrecorded transaction in the books of accounts that has been recorded or disclosed as income during the Income tax Act, 1961.



RADHAGOBIND COMMERCIAL LIMITED

Notes forming part of Financial Statements

Note: 39 Related Party Transaction

Description of Relationship	Name of related
Holding Company	Nil
Subsidiaries	Nil
Associates	Nil
Key Management Personnel (KMP)	Vinay Somani Company Secretary
Relative of KMP	Nil
Companies/concerns in which KMP / Relatives of KMP can exercise significant influence	Nil

Particulars	Relationship	Nature of Transaction	Value of Transactions (Rs. 00's)	Closing Balance Rs. (00's)
1 Vinay Somani	Company Secretary	Salary	6,000.00	-
2 Chartered Holdings India Pvt Ltd	Common Director	Loan Received	20,043.46	27,790.61

Type of Borrower	2023		2022	
	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	-	-	-	-



RADHAGOBIND COMMERCIAL LIMITED

Notes Forming Integral Part of the Financial Statement as at 31st March, 2023

All amounts are in Indian Hundred Rupees unless otherwise stated

Note 40 - Disclosure of Ratio

Sr No	Ratio	UOM	Year Ended 31st March 2023	Year Ended 31st March 2022	Change in Current Year	Reason for Change (In case of Change more than 25%)
a	Current Ratio	Times	18.30	16.66	10%	Due to Decrease in Current Liabilities
b	Debt Equity Ratio	Times	0.091	0.03	changes more than 25%	Due to Increase in Debt
c	Debt Service Coverage Ratio	Times	0.00	0.00	changes more than 25%	
d	Return on Equity Ratio	%	-4.78%	-3.15%	52%	
e	Inventory Turnover Ratio	Times	0.00	0.00	0%	
f	Trade Receivables turnover Ratio	Times	-	-	0%	-
g	Trade Payables turnover Ratio	Times	-	-	0%	-
h	Net Capital Turnover Ratio	Times	-	-	0%	-
i	Net Profit Ratio	%	-	-	0%	-
j	Return on Capital Employed	%	-4.38%	-3.15%	39%	Due to Increase in EBIT
k	Return on Investment	%	-4.21%	-2.94%	43%	-

Formulae for Ratio

Sr No	Ratio	Formulae
a	Current Ratio	Total Current Assets / Total Current Liabilities
b	Debt Equity Ratio	Net Debt / Total Equity
c	Debt Service Coverage Ratio	Earnings/Net Finance Charges
d	Return on Equity Ratio	Net Profit after Tax / Average Net Worth
e	Inventory Turnover Ratio	Cost of Good Sold / Average Inventory
f	Trade Receivables turnover Ratio	Revenue from Operations/ Closing Trade Receivables
g	Trade Payables turnover Ratio	Total Purchase/ Closing Trade Payables
h	Net Capital Turnover Ratio	Revenue From Operations/ Working Capital
i	Net Profit Ratio	Net Profit after Tax/ Revenue from Operations
j	Return on Capital Employed	Earning Before Interest and Tax / Capital Employed
k	Return on Investment	Earning before Interest and Tax / Closing Total Assets

- 1 Net Debt = Total Borrowings
- 2 Earnings = Net Profit Before Tax + Depreciation and Amortization + Finance Cost + Non Cash Expense
- 3 Net Finance Charges = Interest Charges and Principal payments
- 4 Average Net Worth Calculated on the Year End Closing Basis
- 5 Average Net Inventory Calculated on the Year End Closing Basis
- 6 Working Capital = Current Assets - Current Liabilities
- 7 Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liabilities

Note: 41

The MCA wide notification dated 24th March 2021 has amended Schedule III to the Companies Act, 2013 in respect of certain disclosure which are applicable from 1st April 2021. The company has incorporated the changes as per the said amendment in the above results and has also changed comparative numbers wherever applicable.

Note: 42

Previous year's figures have been regrouped/rearranged, wherever necessary. All amounts are converted in Indian Hundred Rupee but unit of measurement are in absolute figures.

The accompanying notes 1 to 42 are integral part of financial statements

This is the Balance Sheet referred to in our Report of even date.

For, MOHAN & RAVI
CHARTERED ACCOUNTANTS

Venkateswaran T N
Partner
Membership No. 217764
FRN :051675
PLACE: ERNAKULAM
Dated : 17/05/2023
UDIN: 2321768DGGZGCT8433

FOR RADHAGOBIND COMMERCIAL LIMITED

LOUIS JOSE
Director
DIN 09589240

THE NGUNTHARA SURESH
Director
DIN 09033432

LEELAKRISHNA THEENUMKAL JOSEPH
DIN 03407820

Vinay Suman
VINAY SUMAN
COMPANY SECRETARY
CUPS6915G

