

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: 30/05/2024

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,

Subject- Outcome of Board Meeting.

Sir,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure requirements) Regulations 2015, we are pleased to inform you that Board of Directors at its meeting held on today, i.e. 30th May 2024 which commenced on 14:30 PM and concluded on 22:00 PM have considered and approved the following:-

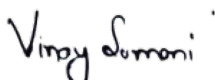
1. The Board has approved and taken on record the Audited Financial Results for the Quarter and year ended 31st March, 2024. **(Annexure-A)**
2. Auditor's Report on Standalone Financial Results from the Statutory Auditor M/s. Mohan & Ravi Signed by Venkiteswaran T N **(Annexure-B)**
3. Declaration under Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015. **(Annexure-C)**

Please acknowledge the same.

Thanking You,

Yours faithfully,

For Radhagobind Commercial Limited



(Vinay Somani)
Company Secretary

Annexure - A

RADHAGOBIND COMMERCIAL LIMITED

Registered Office: 48, Metcalfe Street, 3rd Floor, Room No-339 MA Kollata - 700013
 Corporate office: 3 D2 2nd Floor, Sanyal Plaza Near KSRTC Bus stand, Ernakulam, Kerala- 682035
 Email Id radhagobindcommercialtd@gmail.com Website www.radhagobindcommercial.com

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2024

Rs. in Lakhs

| Particulars | 3 Months ended 31-03-2024 | 3 Months ended 31-12-2023 | 3 Months ended 31-03-2023 | For the year ended 31-03-2024 | For the year ended 31-03-2023 |
|--|---------------------------|---------------------------|---------------------------|-------------------------------|-------------------------------|
| | Audited | Unaudited | Audited | Audited | Audited |
| 1.a Net Sales/Income | | | | | |
| from Operations | - | 0 | - | - | - |
| b. Other operating Income | 6.63 | 0 | 0.613 | 7.19 | 2.76 |
| Total Income | 6.63 | 0 | 0.613 | 7.19 | 2.76 |
| 2. Expenditure | | | | | |
| a. Increase/decrease in stock in trade and work in progress | - | 0 | - | - | - |
| b. Consumption of raw materials | - | 0 | - | - | - |
| c. Purchase of traded goods | - | 0 | - | - | - |
| d. Employees cost | 2.52 | 1.00 | 2.00 | 7.02 | 6.50 |
| e. Depreciation & amortization | - | - | - | - | - |
| f. Finance Cost | 3.25 | 3.33 | - | 6.58 | - |
| g. Other expenditure | 1.99 | 6.55 | 2.47 | 44.02 | 11.25 |
| h. Extra ordinary items | | | | | |
| * Investments written off | | | | 248.72 | |
| ** Loans & advances written off | (0.72) | | | 98.00 | |
| l. Total | 7.03 | 10.88 | 4.47 | 404.33 | 17.75 |
| 3. Profit (+)/ Loss (-) before tax | -0.40 | -10.88 | -3.86 | -397.14 | -14.99 |
| 4. Tax expense (including deferred tax and net of MAT credit entitlement) | 20.68 | - | - | 353.52 | - |
| 5. Net Profit (+)/ Loss (-) after tax | (21.08) | (10.88) | (3.86) | (750.66) | (14.99) |
| 6. Other Comprehensive Income | | | | | |
| a. Remeasurement of Expenses | - | - | - | - | - |
| b. Adjustments of actuarial gain/Losses | - | - | - | - | - |
| Total Other Comprehensive Income | - | - | - | - | - |
| 7. Total Comprehensive Income | (21.08) | (10.88) | (3.86) | (750.66) | (14.99) |
| 8. Earning per Share (EPS) | | | | | |
| Basic and Diluted (not to be annualized) | | | | | |
| a. before extra ordinary items | -0.15 | -0.08 | -0.03 | -5.21 | -1.04 |
| b. after extra ordinary items | -0.15 | -0.08 | -0.03 | -5.21 | -1.04 |
| 9. Paid up Equity share Capital | | | | | |
| - No. of shares | 144.00 | 144.00 | 144.00 | 144.00 | 14.40 |
| - Amount (Rs. in Lac) | 144.00 | 144.00 | 144.00 | 144.00 | 144.00 |

NOTES TO THE STANDALONE FINANCIAL RESULTS

The above Audited Financial Results for the quarter ended 31.03.2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on 30.06.2024.

- Provision for IT demand of Rs 332.84 lacs has been provided for in this September Quarter and appeal is also filed with higher authorities, the demand pertaining to FY 2014-15 & 2015-16. Also there has been increase in the provision of 20.68 for IT demand due to the interest relating to the demand pertaining to FY 2014-15 & 2015-16.
- Board has decided to write off the investments in Equity shares of various Companies. The Board had put all efforts to recover anything against the investments by various methods but nothing could be recovered. The value of investments written off in Sep quarter is Rs 248.72 lacs.
- The Loans & advances given to other corporates & non corporates seems to be un recoverable & Board decided to write off them in Sep Quarter Rs 98.72 lacs had booked as unrecoverable. Also a loan amount of Rs. 7Lacs is no more payable by the company and hence decided to write off in Mar quarter.
- The Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting standards prescribed under Section 133 of the Companies Act 2013 read with relevant rules thereunder in terms of regulation 33 of SEBI (Listing Obligation and Disclosure requirements) Regulation 2015
- These statements is as per Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2017.
- Previous year figures have been re grouped and re classified wherever necessary.
- The face value equity shares of the Company had modified from Rs 10 per share to Rs 1 per share w.e.f 06.06.2023. No change in Total paid up Capital
- the number of shares increased from 14,40,000 (FY Rs 10) to 144,00,000 (FY Rs 1).

DATE 30.06.2024
PLACE KERALA

BY ORDER OF THE BOARD



LEELAMMA THEERUMKAL JOSEPH
DIN : 09467620



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EMAIL : radhagobindcommercialtd@gmail.com WEBSITE : www.radhagobindcommercial.com
STATEMENT OF AUDITED ASSETS & LIABILITIES AS ON 31.03.2024

| Particulars | Ra. In Lakhs | |
|-----------------------------------|----------------|----------------|
| | Standalone | |
| | 31.03.2024 | 31.03.2023 |
| Non Current Assets | Audited | Audited |
| (a) Property Plant and Equipments | 0.08 | 0.08 |
| Current Assets | | |
| Financial Assets | | |
| (a) Current Investments | 6.00 | 248.72 |
| (b) Inventories | - | - |
| (c) Trade Receivables | - | - |
| (d) Loans and Advances | - | 98.44 |
| (e) Cash and Cash Equivalents | 1.08 | 0.03 |
| (f) Other Current Assets | 7.91 | 8.67 |
| TOTAL | 15.07 | 355.94 |
| EQUITY AND LIABILITIES | | |
| (a) Equity Share Capital | 144.00 | 144.00 |
| (b) Other Equity | (588.42) | 169.38 |
| Current Liabilities | | |
| (a) Short Term Borrowings | 92.05 | 28.51 |
| (b) Other Payables | - | - |
| (c) Other Current Liabilities | 9.02 | 9.17 |
| (d) Provisions | 358.42 | 4.90 |
| TOTAL | 15.07 | 355.94 |

For and on behalf of the Board
For Radhagobind Commercial Limited

Date: 30-05-2024
Place: Kerala



Leelamma
LEELAMMA THENUMKAL JOSEPH
DIN : 03407620

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Cash Flow Statement for the year ended 31st March 2024

| Particulars | Amount(Rs.) | As at 31.03.2024 | As at 31.03.2023 |
|---|-------------|------------------|------------------|
| A CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Net Profit Before Tax | | | |
| Adjustments for: | | (397.14) | (14.99) |
| Depreciation | | | |
| Interest Income | | | |
| Investment written off | | (0.56) | |
| Loans & Advances written off | | 246.72 | |
| Expenses/Liabilities Writtenoff | | 96.00 | |
| Interest expenses | | (6.63) | |
| Operating Profit before Working Capital Changes | | 0.58 | |
| Adjustments for: | | (51.83) | (14.99) |
| Decrease/(Increase) in Receivables | | | |
| Decrease/(Increase) in other Receivables | | | |
| Increase/(Decrease) in other Payables | | | |
| Increase/(Decrease) in other financial Liabilities | | | |
| (Increase)/Decrease in Stock | | | |
| (Increase)/Decrease in Other Receivables | | | |
| (Increase)/Decrease in Other Current Assets | | | |
| Increase/(Decrease) in Other Liabilities | 0.77 | | (2.81) |
| Cash generated from operations | (0.15) | | |
| Less:- Taxes Paid | | (56.41) | (17.88) |
| Cash flow from operating Activities | | | |
| | | (50.41) | (17.88) |
| B CASH FLOW FROM INVESTING ACTIVITIES | | | |
| Purchase of Fixed Assets | | | |
| (Increase)/Decrease in Investment | (6.00) | | |
| Loans & Advances Refund/ (given) | | | (2.25) |
| Net Cash used in Investing activities | | | |
| | | (6.00) | (2.25) |
| C CASH FLOW FROM FINANCING ACTIVITIES | | | |
| Proceeds/(Repayment of Loans) from short Term Loans | 63.54 | | |
| Interest on loan | (6.08) | | 20.04 |
| Net Cash used in financing activities | | 57.46 | |
| Net Increase in cash & Cash Equivalents (A+B+C) | | 57.46 | 20.04 |
| | | 1.05 | (0.01) |
| Opening Cash and Cash equivalents | | | |
| Closing Cash and Cash equivalents | | 0.03 | 0.03 |
| | | 1.08 | 0.03 |
| Statement of Cash & Cash Equivalents | | | |
| Cash in Hand | | 31.03.2024 | 31.03.2023 |
| Cash at Bank | | 0.81 | 0.81 |
| Total | | 1.07 | 0.82 |
| | | 1.08 | 0.83 |

FOR RADHAGOBIND COMMERCIAL LIMITED

DATE 28.05.2024
PLACE KERALA



Leelamma
LEELAMMA THENUMKAL JOSEPH
DIN : 08407620



MOHAN & RAVI
CHARTERED ACCOUNTANTS

Annexure - B

BRANCH OFFICE :

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

Independent Auditor's Report

To the Board of Directors

Radhagobind Commercial Limited

40, METCALFE STREET 3RD FLOOR,

ROOM NO-339 KOLKATA- 700013

Corporate Office: 3 D2 2nd Floor, Saniya Plaza

Near KSRTC Bus stand, Ernakulam, Kerala- 682035

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **Radhagobind Commercial Limited** (hereinafter referred to as the "Company") for the year ended 31 March 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the year ended 31 March 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under



HEAD OFFICE : FIRST FLOOR, INDUS AVENUE, KALLAI ROAD, KOZHIKODE-673002, +91 495 2308850, 4099607

those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net loss and other comprehensive loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or

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

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

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. 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 standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.



Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.


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

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

Other Matter

The standalone annual financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

**For MOHAN & RAVI
CHARTERED ACCOUNTANTS
FIRM REG No. 05167S**


**VENKITESWARAN T N
PARTNER
MEMBERSHIP No. 217768
UDIN: 24217768BKHIGA5062
ERNAKULAM, DATED 30-05-2024.**



RADHAGOBIND COMMERCIAL LIMITED

(Formerly Known as Tejmangal Commercial Company Limited)

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

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Date: 30/05/2024

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

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

Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Circular No SEBI/LADNRO/GN/2016-17/001 dated 25TH May, 2016, read with Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby confirm that we hereby declare that M/s. MOHAN & RAVI., Chartered Accountants, (Firm Registration No.05617s) Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the annual financial results of the Company for the year ended March 31, 2024.

We request you to kindly take the same on record.

For RADHAGOBIND COMMERCIAL LIMITED



(LEELAMMA THENUMKAL JOSEPH)
DIRECTOR
DIN: 03407620