

# **RADHAGOBIND COMMERCIAL LIMITED**

## **(Formerly Known as Tejmangal Commercial Company Limited)**

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

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**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](http://www.radhagobindcommercial.com) e-mail: [radhagobindcommercialtd@gmail.com](mailto:radhagobindcommercialtd@gmail.com)**

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**Date: 17/05/2023**

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,

### **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. 17<sup>th</sup> May 2023 which commenced on 17:00 PM and concluded on 18:00 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 31<sup>st</sup> March, 2023.
2. Auditor's Report on Standalone Financial Results from the Statutory Auditor M/s. Mohan & Ravi Signed by Venkiteswaran T N
3. Declaration under Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015.

The Meeting of Board of Directors of the Company commenced at 17.00 PM and concluded at 18.00 PM.

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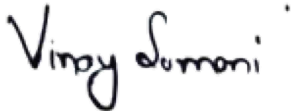
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Please acknowledge the same.

Thanking You,

Yours faithfully,

For Radhagobind Commercial Limited



**(Vinay Somani)**  
**Company Secretary**

**RADHAGOBIND COMMERCIAL LIMITED**  
40 METCALFE STREET 3RD FLOOR KOLKATA 700001

Phone 7736100361 Email Id radhagobindcommercialtd@gmail.com Website www.radhagobindcommercial.com

**AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2023**

Rs. In Lakhs

Particulars	3 Months ended 31-03-2023	3 Months ended 31-12-2022	3 Months ended 31-03-2022	For the year ended 31-03-2023	For the year ended 31-03-2022
	Audited	Unaudited	Audited	Audited	Audited
<b>1.a Net Sales/Income</b>					
from Operations	-		-	-	-
b. Other operating Income	0.613	0.56	1.88	2.76	3.57
<b>Total Income</b>	<b>0.613</b>	<b>0.56</b>	<b>1.88</b>	<b>2.76</b>	<b>3.57</b>
<b>2. Expenditure</b>					
a. Increase/decrease in stock in trade and work in progress	-		-	-	-
b. Consumption of raw materials	-		-	-	-
c. Purchase of traded goods	-		-	-	-
d. Employees cost	2.00	1.50	-	6.50	3.22
e. Depreciation & amortization	-	-	0.01		0.01
f. Finance Cost	-	-	-	-	-
g. Other expenditure	2.47	4.29	0.78	11.25	10.69
<b>g. Total</b>	<b>4.47</b>	<b>5.79</b>	<b>0.79</b>	<b>17.75</b>	<b>13.92</b>
<b>3. Profit (+)/ Loss (-) before tax</b>	<b>-3.86</b>	<b>-5.23</b>	<b>1.09</b>	<b>-14.99</b>	<b>-10.35</b>
4. Tax expense (including deferred tax and net of MAT credit entitlement)		-	-	-	
<b>5. Net Profit (+)/ Loss (-) after tax</b>	<b>(3.86)</b>	<b>(5.23)</b>	<b>1.09</b>	<b>(14.99)</b>	<b>(10.35)</b>
<b>6. Other Comprehensive Income</b>					
a. Remeasurement of Expenses	-		-	-	-
b. Adjustments of actuarial gain/Losses	-		-	-	-
Total Other Comprehensive Income	-		-	-	-
<b>7. Total Comprehensive Income</b>	<b>(3.86)</b>	<b>(5.23)</b>	<b>1.09</b>	<b>(14.99)</b>	<b>(10.35)</b>
<b>8.i Earning per Share(EPS)</b>					
<b>Basic and Diluted ( not to be annualized )</b>					
a. before extra ordinary items	-0.27	-0.36	0.076	-1.04	-0.72
b. after extra ordinary items	-0.27	-0.36	0.076	-1.04	-0.72
<b>9. Paid up Equity share Capital</b>					
- No. of shares	14.40	14.44	14.40	14.40	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 31.03.2023 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on 17.05.2023.
- 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
- 3 These statement is as per Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2017.
- 4 Previous year figures have been re grouped and re classified wherever necessary.

DATE 17.05.2023  
PLACE KERALA



BY ORDER OF THE BOARD

LEELAMMA THEINUMKAL JOSEPH



**RADHAGOBIND COMMERCIAL LTD**

40 METCALFE STREET 3RD FLOOR KOLKATA 700013

EMAIL : radhagobindcommercialtd@gmail.com.com WEBSITE : www.radhagobindcommercial.com


STATEMENT OF AUDITED ASSETS & LIABILITIES AS ON 31.03.2023

Particulars	Rs. In Lakhs	
	31.03.2023	31.03.2022
<b>Non Current Assets</b>	<b>Audited</b>	<b>Audited</b>
(a) Property Plant and Equipments	0.08	0.08
<b>Current Assets</b>		
<b>Financial Assets</b>		
(a) Current Investments	248.72	248.72
(b) Inventories	-	-
(c) Trade Receivables	-	-
(d) Loans and Advances	97.72	96.67
(e) Cash and Cash Equivalents	0.03	0.03
(f) Other Current Assets	8.67	6.68
<b>TOTAL</b>	<b>355.22</b>	<b>352.18</b>
<b>EQUITY AND LIABILITIES</b>		
(a) Equity Share Capital	144.00	144.00
(b) Other Equity	169.35	184.34
<b>Current Liabilities</b>		
(a) Short Term Borrowings	27.80	8.47
(b) Other Payables	-	-
(c) Other Current Liabilities	9.17	10.47
(d) Provisions	4.90	4.90
<b>TOTAL</b>	<b>355.22</b>	<b>352.18</b>

For and on behalf of the Board  
For Radhagobind Commercial Limited

Date: 17-05-2023  
Place: Kerala



  
**LEELAMMA THEENUMKAL JOSEPH**  
 DIN : 03407620

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

	Particulars	Amount(Rs.)	As at 31.03.2023	As at 31.03.2022
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
	Net Profit Before Tax		(14.99)	(10.08)
	Adjustments for:			
	Depreciation		-	0.01
	Interest Received	-	-	-
	<b>Operating Profit before Working Capital Changes</b>		<b>(14.99)</b>	<b>(10.07)</b>
	Adjustments for:			
	Decrease/(Increase) in Receivables	-	-	1.14
	Decrease/(Increase) in other Receivables	-	-	-
	Increase/(Decrease) in other Payables	-	-	(300.00)
	Increase/(Decrease) in other financial Liabilities	-	-	-
	(Increase)/Decrease in Stock	-	-	20.59
	(Increase)/Decrease in Other Receivables	-	-	-
	(Increase)/Decrease in Other Current Assets	(1.99)	-	(7.38)
	Increase/(Decrease) in Other Liabilities	(1.30)	-	6.46
	<b>Cash generated from operations</b>		<b>(18.28)</b>	<b>(289.26)</b>
	Less:- Taxes Paid		-	-
	<b>cash flow from operating Activities</b>		<b>(18.28)</b>	<b>(289.26)</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
	Purchase of Fixed Assets	-	-	(0.03)
	(Increase)/Decrease in Investment	-	-	285.00
	Loans & Advances Refund/ (given)	(1.05)	-	-
	<b>Net Cash used in Investing activities</b>		<b>(1.05)</b>	<b>284.97</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
	Proceeds/(Repayment of Loans) from short Term Loans	19.33	-	-
	<b>Net Cash used in financing activities</b>		<b>19.33</b>	<b>-</b>
	<b>Net increase in cash &amp; Cash Equivalents (A+B+C)</b>		<b>0.00</b>	<b>(4.29)</b>
	Opening Cash and Cash equivalents		0.03	4.32
	Closing Cash and Cash equivalents		0.03	0.03
	<b>Statement of Cash &amp; Cash Equivalents</b>		<b>31.03.2023</b>	<b>31.03.2022</b>
	Cash in Hand		0.01	0.01
	Cash at Bank		0.02	0.02
	<b>Total</b>		<b>0.03</b>	<b>0.03</b>

FOR RADHAGOBIND COMMERCIAL LIMITED

DATE 17.05.2023  
PLACE KERALA



*Leelamma Thenumkal Joseph*  
LEELAMMA THENUMKAL JOSEPH  
DIN : 03407620





**BRANCH OFFICE:**

## Independent Auditor's Report

To the Board of Directors  
**Radhagobind Commercial Limited**  
40, METCALFE STREET 3RD FLOOR,  
ROOM NO-339 KOLKATA- 700013

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 2023, 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:

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

### 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 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 2023 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: 23217768BGZGCS6586  
ERNAKULAM, DATED 17-05-2023.**

