

# **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:30/05/2024

To,

The Secretary

BSE Limited

PJ Towers

Dalal Street, Fort

Mumbai – 400001

**Scrip Code: 539673**

The Secretary

Calcutta Stock Exchange Limited

7, Lyons Range

Kolkata – 700001

**Scrip Code: 030070**

**Subject : Annual Secretarial Compliance Report of the Company for the Year ended 31.03.2024**

**Ref: SEBI Circular CIR/CFD/CMDI127/2019 dated 08.02.2019**

Dear Sir,

With reference to the above circular, please find the attached scanned copy of the Annual Secretarial Compliance Report for the year ended 31.03.2024.

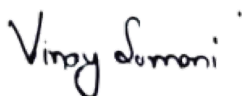
Kindly take the aforesaid information in your records.

Please acknowledge the same.

Thanking You,

Yours Faithfully,

For Radhagobind Commercial Limited



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

**Annual Secretarial Compliance Report****For the year ended 31<sup>st</sup> March 2024****[Pursuant to Regulation 24A of the Securities and Exchange Board of India  
(Listing Obligations and Disclosure Requirements) Regulations, 2015]****Secretarial Compliance Report of RADHAGOBIND COMMERCIAL LIMITED for the  
financial year ended 31/03/2024**

We BVR & Associates Company Secretaries LLP, have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by RADHAGOBIND COMMERCIAL LIMITED, having its registered office at 40, Metcalfe Street, 3<sup>rd</sup> Floor, Room No-339 NA Kolkata -700013 and corporate office at 3 D2 2nd Floor, Saniya Plaza Near KSRTC Bus stand, Ernakulam, Kerala- 682035. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the listed entity has, during the review period covering the financial year ended on 31<sup>st</sup> March 2024 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

We, BVR & Associates Company Secretaries LLP, have examined:

- a) all the documents and records made available to us and explanations provided by RADHAGOBIND COMMERCIAL LIMITED.
- b) the filings/ submissions made by the listed entity to the stock exchanges,
- c) Website of the listed entity,
- d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31/03/2024 ("Review Period") in respect of compliance with the provisions of:

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



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

- a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (to the extent applicable);
- c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; ( Clause not applicable for the year 2023-24 ]
- d) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- e) Securities and Exchange Board of India (Depositories and Participant) Regulations, 2018(to the extent applicable);
- f) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Clause not applicable for the year 2023-24 ]
- g) The Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
- h) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (to the extent applicable]
- i) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (to the extent applicable]
- j) Securities and Exchange Board of India (Issue and Listing of Non- Convertible and Redeemable Preference Shares) Regulations,2013; (to the extent applicable]



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We hereby report that, during the Review Period

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

Sr. No	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	Regulation 33(2)(b)	Discrepancies in Financial Results	BSE	Rectification of error	Received a mail form BSE stating that, financial result is not signed by the chairperson or Managing Director, or a whole time director or in the absence of all, other authorized director. Company is requested to confirm compliance of Regulation 33(2)(b) for	None	In accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations of 2015, it has been discovered that there is a discrepancy in the financial results, as they were not signed by the Chairperson, Managing Director, whole-time director, or, in their absence,	The Company has already filed the financials with the signature of authorized signatory on time. The authorisation was later sent when asked By BSE.	

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						Quarter Ended - June 2023		another authorized director. The company has addressed this issue by sending an email to BSE, attaching the financial results duly signed by an authorized director.	
2.	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	Regulation 33(2)(b)	Discrepancies in Financial Results	BSE	Rectification of error	Received a mail from BSE stating that, financial result is not signed by the chairperson or Managing Director, or a whole time director or in the absence of all, other authorized director. Company is requested to confirm compliance of Regulation	None	In accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations of 2015, it has been discovered that there is a discrepancy in the financial results, as they were not signed by the Chairperson, Managing Director, whole-time director, or, in	The Company has already filed the financials with the signature of authorized signatory on time. The authorisation was later sent when asked By BSE.



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						33(2)(b) . for Quarter Ended - Septemb er 2023		their absence, another authorize d director. The Company has already uploaded the financials signed by the authorize d director. The company has addresse d this issue by sending an email to BSE. The email includes a certified copy of the resolutio n passed by the Board of Directors during their meeting.	
3.	SEBI (Listing Obligati ons and Disclosu re Require ments) Regulati ons, 2015.	Regulatio n 33(2)(b)	Discrepanc ies in Financial Results	BSE	Rectifi cation of error	Received a mail form BSE stating that, financial result is not signed by the chairper son or Managin g Director, or a	None	In accordan ce with the SEBI (Listing Obligatio ns and Disclosur e Require ments) Regulatio ns of 2015, it has been discovere d that	The Company has already filed the financials with the signature of authorized signatory on time. The authorisat ion was later sent when



					<p>whole time director or in the absence of all, other authorized director. Company is requested to confirm compliance of Regulation 33(2)(b) for Quarter Ended - December 2023</p>	<p>there is a discrepancy in the financial results, as they were not signed by the Chairperson, Managing Director, whole-time director, or, in their absence, another authorized director. The Company has already uploaded the financials signed by the authorized director. The company has addressed this issue by sending an email to BSE. The email includes a certified copy of the resolution passed by the Board of Directors during</p>	<p>asked By BSE.</p>
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								their meeting.		
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(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Compliance Requirement (Regulations/circulars / guidelines including specific clause)	Regulation/Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	Regulation 29(2)/29(3) Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/12	Notice for non-compliance with SEBI (LODR) Regulations, 2015	BSE	Fine	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 for Trade) ending with suspension of trading	11,800 (including GST)	In accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations of 2015, it has come to light that the company has failed to comply with certain critical regulations. Furthermore, they have also	As per provisions of Section 173(3) of the Companies Act, 2013, the board shall be called by giving not less than seven days' notice in writing to every director at his address registered with the company and such notice shall be sent by hand delivery or by post or	The Company has made an application for waiver of penalty. But no response received from BSE for the same.





						in the securities of listed entity which do not comply with critical regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.		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.	by electronic means, provided that a meeting of the Board may be called at shorter notice to transact urgent business subject to the condition that at least one independent director, if any, shall be present at the meeting	
2.	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	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	BSE	Fine	Non-submission of the statement on shareholder complaints within the period prescribed under this regulation or under any	Rs.14,160/- (including GST)	The company has filed a Statement of Investor Complaints for the quarter ended March 2022 as on 03.05.2022.	The Company failed to upload the same within time due to Covid related disruptions.	The Company has made an application for waiver of penalty. But no response received from BSE for the same.



			redressal of investor grievances			circular issued in respect of redressal of investor grievances.				
3.	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	Regulation 31	Non-submission of shareholding pattern within the period prescribed	BSE	Fine	Non-submission of shareholding pattern within the period prescribed	Rs. 59,000 /-	The company has not complied with the provision as on reporting date.	The Company failed to upload the same within time due to Covid related disruptions.	The Company has made an application for waiver of penalty. But no response received from BSE for the same.
4.	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	Regulation 31	Non-submission of shareholding pattern within the period prescribed	BSE	Fine	Non-submission of shareholding pattern within the period prescribed	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/-.	The Company failed to upload the same within time due to Covid related disruptions.	The Company has made an application for waiver of penalty. But no response received from BSE for the same.

**Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:**

No event relating to resignation of auditor has occurred during the review period; hence, this clause is not applicable.

*V. Srinivasan*




We hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS
1.	<p><b>Secretarial Standards:</b></p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.</p>	Yes	
2.	<p><b>Adoption and timely updation of the Policies:</b></p> <ul style="list-style-type: none"> <li>• All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities</li> <li>• All the policies are in conformity with SEBI Regulations and have been reviewed &amp; updated on time, as per the regulations/circulars/guidelines issued by SEBI</li> </ul>	Yes  Yes	
3.	<p><b>Maintenance and disclosures on Website:</b></p> <ul style="list-style-type: none"> <li>• The Listed entity is maintaining a functional website</li> <li>• Timely dissemination of the documents/information under a separate section on the website</li> <li>• Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/section of the website.</li> </ul>	Yes  Yes  Yes	



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4.	<p><b>Disqualification of Director:</b></p> <p>None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	<p>Form DIR-12 was submitted on September 13, 2022, seeking the removal of directors. Regrettably, it was rejected by the Registrar of Companies (ROC) and was advised to file the removal of directors with the National Company Law Tribunal (NCLT). Consequently, the company has not filed DIR-12 for the removal of directors till date. 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.</p> <p>The board of Directors of the Company is constituted with proper balance of Non-Executive Directors and Independent Directors. However the board does not consist of adequate Executive Directors.</p>
5.	<p><b>Details related to Subsidiaries of listed entities have been examined w.r.t.:</b></p> <p>a) Identification of material subsidiary companies</p> <p>b) Disclosure requirement of material as well as other subsidiaries</p>	<p>NA</p> <p>NA</p>	<p>The Listed Entity does not have any subsidiary.</p>
6.	<p><b>Preservation of Documents:</b></p> <p>The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.</p>	Yes	
7.	<p><b>Performance Evaluation:</b></p> <p>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial</p>	Yes	

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	year as prescribed in SEBI Regulations.		
8.	<p><b>Related Party Transactions:</b></p> <p>(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or</p> <p>(b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the Audit Committee, in case no prior approval has been obtained.</p>	Yes	Prior approval was taken for all Related Party Transactions.
9.	<p><b>Disclosure of events or information:</b></p> <p>The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.</p>	Yes	
10.	<p><b>Prohibition of Insider Trading:</b></p> <p>The listed entity is in compliance with Regulation 3(5) &amp; 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	Yes	
11.	<p><b>Actions taken by SEBI or Stock Exchange(s), if any:</b></p> <p>No action(s) has been taken against the listed entity/its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein</p>	Yes	List of notices received from BSE has been mentioned above in Table (a).



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12.	<b>Additional Non-compliances, if any:</b>  No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	NA	No additional non-compliance was observed for any SEBI regulation/circular/guidance note etc. during the year under review.
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### Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information provided by the Company. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.
5. The company has provided three notices received from SEBI, as mentioned in the table above. Apart from that, we haven't received any additional notices from the company.



Place: Ernakulam  
Date: 30/05/2024

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

*Yogindunath S.*  
**CS YOGINDUNATH S**  
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UDIN : F007865F000501116  
PEER REVIEW NUMBER: P2010KE020500