

RADHAGOBIND COMMERCIAL LIMITED

(Formerly Known as Tejmangal Commercial Company Limited)

CIN- L51909WB1981PLC033680

40, METCALFE STREET, 3RD FLOOR, ROOM NO. 339, KOLKATA – 700 013

Phone No. (033) 64585001

Website: www.radhagobindcommercial.com

Email: radhagobindcommercialtd@gmail.com

Date: 30/06/2021

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: Outcome of the Board meeting

Audited Financial Results for the Quarter and financial year ended March 31, 2021.

Pursuant to Regulations 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to forward the following:

- a) The Board has approved and taken on record the Audited financial results for the Quarter and financial year ended March 31, 2021.
- b) Auditors Report on Standalone Financial Results from the Statutory Auditors M/s.J. P. Lakhotia & Associates.
- c) Declaration under Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015.

The Meeting of the Board of Directors of the Company commenced at 15.00 PM and concluded at 17.00 PM.

This may please be informed to all concerned.

Please acknowledge the receipt of the above.

Thanking You,

Yours faithfully

For Radhagobind Commercial Limited

Nilanjan Basu
Whole Time Director
DIN NO:- [03506867](#)

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Dear Sir/Madam,

Sub: Declaration under Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

In Compliance with the provisions of Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, we hereby declare and confirm that the Statutory Auditors of the Company, M/s. J. P. Lakhotia & Associates, Chartered Accountants, have issued an audit report with unmodified opinion on Financial results of the Company for the quarter and financial year ended 31-03-2021.

This may please be informed to all concerned.

Please acknowledge the receipt of the above.

Thanking You,

Yours faithfully

For Radhagobind Commercial Limited



Nilanjan Basu

Whole Time Director

DIN NO:- [03506867](#)

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40 METCALFE STREET 3RD FLOOR KOLKATA 700001

Phone 033-64585001 Email Id radhagobindcommercialltd@gmail.com Website www.radhagobindcommercial.com

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2021

Rs. In Lakhs

Particulars	3 Months ended 31/03/2021	3 Months ended 31/12/2020	3 Months ended 31/03/2020	For the year ended 31/03/2021	For the Year Ended 31.03.2020
	Audited	Unaudited	Audited	Audited	Audited
1.a Net Sales/Income					
from Operations	-	5.17	5.27	-	5.27
b.Other operating Income	7.84	0	18.22	(12.42)	15.97
Total Income	7.84	5.17	23.49	(12.42)	21.24
2.Expenditure					
a. Increase/decrease in stock in trade and work in progress	-		-	-	-
b.Consumption of raw materials	-		-	-	-
c.Purchase of traded goods	-		-	-	-
d.Employees cost	0.30	0.15	3.01	1.35	9.04
e.Depreciation & amortization	0.01	-	0.05	0.01	0.05
f. Finance Cost	0.04	-	0.02	0.04	1.72
.Other expenditure	0.64	0.11	0.38	5.47	5.44
g.Total	0.99	0.26	3.46	6.87	16.25
3.Profit (+)/ Loss (-) before tax	6.85	4.91	20.03	-19.29	4.99
4. Tax expense (including deferred tax and net of MAT credit entitlement)	1.61	-	0.56	-	0.56
5.Net Profit (+)/ Loss (-) after tax	5.24	4.91	19.47	(19.29)	4.43
6. Other Comprehensive Income					
a. Remeasurement of Expenses	-		-	-	-
b. Adjustments of actuarial gain/Losses	-		36.81	-	71.59
Total Other Comprehensive Income	-		36.81	-	71.59
7. Total Comprehensive Income	5.24	4.91	56.28	(19.29)	76.02
8.i Earning per Share(EPS)					
Basic and Diluted (not to be annualized)					
a. before extra ordinary items	0.36	0.34	1.35	-1.34	0.31
b. after extra ordinary items	0.36	0.34	1.35	-1.34	0.31
9. Paid up Equity share Capital					
- 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 31.03.2021 were reviewed by the Audit Committee and approved by the Board of

1 Directors of the Company at their meetings held on 30.06.2021.

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

2 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.

BY ORDER OF THE BOARD

DATE 30.06.2021

PLACE KOLKATA


NILANJAN BASU
DIN: 03506867

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 31.03.2021**

		Rs. In Lakhs	
		Standalone	
Particulars	31.03.2021		31.03.2020
Non Current Assets	Audited		Audited
(a) Property Plant and Equipments	0.06		0.06
Current Assets			
Financial Assets			
(a) Current Investments	533.72		103.94
(b) Inventories	-		-
(c) Trade Receivables	1.14		96.55
(d) Loans and Advances	115.83		169.95
(e) Cash and Cash Equivalents	4.32		3.01
(f) Other Current Assets	-		-
TOTAL	655.07		373.51
EQUITY AND LIABILITIES			
(a) Equity Share Capital	144.00		144.00
(b) Other Equity	194.70		213.99
Current Liabilities			
(a) Short Term Borrowings	-		0.68
(b) Other Payables	300.00		0.32
© Other Current Liabilities	11.47		9.62
d) Provisions	4.90		4.90
TOTAL	655.07		373.51

For and on behalf of the Board
For Radhagobind Commercial Limited



NILANJAN BASU
DIN: 03506867

Date: 30.06.2021
Place: Kolkata

RADHAGOBIND COMMERCIAL LIMITED

Cash Flow Statement for the year ended 31st March 2021

	Particulars	Amount(Rs.)	As at 31.03.2021	As at 31.03.2020
A	CASH FLOW FROM OPERATING ACTIVITIES			
	Net Profit Before Tax		(19.29)	4.95
	Adjustments for:			
	Depreciation	0.01	0.01	0.05
	Interest Received	-	-	-
	Operating Profit before Working Capital Changes		(19.28)	5.00
	Adjustments for:			
	Decrease/(Increase) in Receivables	95.41		(55.41)
	Decrease/(Increase) in other Receivables	-		-
	Increase/(Decrease) in other Payables	299.68		-
	Increase/(Decrease) in other financial Liabilities	-		7.68
	(Increase)/Decrease in Stock	-		-
	(Increase)/Decrease in Other Recievables	-		-
	(Increase)/Decrease in Other Current Assets	-		(95.14)
	Increase/(Decrease) in Other Liabilities	1.85		(0.47)
	Cash generated from operations		377.66	(138.34)
	Less:- Taxes Paid		-	-
	cash flow from operating Activities		377.66	(138.34)
B	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of Fixed Assets	-		-
	(Increase)/Decrease in Investment	(429.78)		195.91
	Loans & Advances Refund/ (given)	54.11		-
	Net Cash used in Investing activities		(375.67)	195.91
C	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceeds/(Repayment of Loans) from short Term Loans	(0.68)		(57.55)
	Net Cash used in financing activities		(0.68)	(57.55)
	Net increase in cash & Cash Equivalents (A+B+C)		1.31	0.02
	Opening Cash and Cash equivalents		3.01	2.99
	Closing Cash and Cash equivalents		4.32	3.01
	Statement of Cash & Cash Equivalents		31.03.2021	31.03.2020
	Cash in Hand		2.95	2.11
	Cash at Bank		1.37	0.90
	Total		4.32	3.01

FOR RADHAGOBIND COMMERCIAL LIMITED



Nilanjan Basu

Whole Time Director

DIN 03506867

Place Kolkata

Date:30-06-2021

Independent Auditor's report on audited annual financial results of Radhagobind Commercial Limited pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Report on the audit of the annual financial results

Opinion

To

The Board of Directors,
RADHAGOBIND COMMERCIAL LIMITED
40, METCALFE STREET 3RD FLOOR,
ROOM NO-339 KOLKATA- 700013

We have audited the accompanying Statement of Financial Results of RADHAGOBIND COMMERCIAL LIMITED (the "Company") for the quarter and year ended March 31, 2021 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

(i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and

(iii) give a true and fair view in conformity with the recognition and measurement principles laid down in applicable Indian Accounting Standards specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended ('Ind AS'), and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA's") specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results 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 ICAI's 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 annual financial results.



Management's Responsibilities for the Annual Financial Results

This Statement Annual financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the audited interim condensed Annual financial statements for the three months and year ended March 31, 2021. This responsibility includes preparation and presentation of the Annual Financial Results that give a true and fair view of the Annual net profit and Annual other comprehensive income and other financial information of the company in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Annual Financial Results by the Directors of the Company, as aforesaid.

In preparing the Annual Financial Results, the respective Board of Directors of the companies are responsible for assessing the ability of the company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Boards of Directors either intend to liquidate their or to cease operations, or have no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the 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 this 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 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the 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 ability of the company 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 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 Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform 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 of the Company and such other entities included in the Annual Financial Results of which we are the independent auditors 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.

For, J.P.Lakhotia & Associates
Chartered Accountants


Jagdish Prasad Lakhotia
Proprietor
Firm Registration No. 312061E
Member Ship No. 050529

Place: Kolkata
Date:- The 30TH Day of June 2021
UDIN: 21050529AAAABJ3747

