

RACONTEUR GLOBAL RESOURCES LIMITED

(Formerly known as Ganesh Films India Ltd.)

CIN: L07100MH2018PLC307613

Regd. Office: 503, 5th Floor, Plot – 461D, A Wing Parshvanath Gardens, Bhaudaji Road, Kings Circle, Matunga, Mumbai-400019

Email Id: compliance.rgrl@gmail.com | Website: www.rgrl.in | Tel No: +91 8360141408

Date: 2nd July, 2025

To,
The Listing Department
Bombay Stock Exchange Limited
25th Floor, Phiroze Jeejeebhoy Towers
Dalal Street Mumbai, Maharashtra – 400001

SUB: SUBMISSION OF ANNUAL REPORT FOR FINANCIAL YEAR 2024-25

REF: RACONTEUR GLOBAL RESOURCES LIMITED (FORMERLY KNOWN AS GANESH FILMS INDIA LIMITED (SCRIP CODE: 541703))

Dear Sir/Ma'am,

Pursuant to the provisions of Regulation 30 and 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed is the Annual Report for the 7th Annual General Meeting (AGM) of the Company scheduled to be held on Friday, 25th July, 2025 at 12:00 Noon through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") in conformity with the regulatory provisions and Circulars issued by the Ministry of Corporate Affairs, Government of India.

The Annual Report for the Financial Year ended 31st March, 2025 is also available on the Company's Website www.rgrl.in.

You are requested to take the above information on record.

For Raconteur Global Resources Limited
(Formerly known as Ganesh Films India Limited)

Anurag Garg
Company Secretary and Compliance Officer
Membership: A73989

Enclosure: As Above

7th ANNUAL REPORT

2024-25

RACONTEUR GLOBAL RESOURCES LIMITED

(formerly Known As Ganesh Films India Limited)

CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Surinder Kalra	Whole Time Director (Appointed w.e.f. 14th January 2025)
Ms. Hina	Whole Time Director (Appointed w.e.f. 14th January 2025)
Mr. Yogesh Singh Rana	Whole Time Director (Appointed w.e.f. 15th May 2025)
Mr. Iqbal Singh	Non-Executive Director
Mr. Tushar Virendra Pratap Singh	Independent Director
Mr. Asdulla Mehfuzali Khan	Independent Director

CHIEF FINANCIAL OFFICER

Ms. Hina (Appointed w.e.f. 27th May 2025)

COMPANY SECRETARY AND COMPLIANCE OFFICER

Mr. Anurag Garg (Appointed w.e.f. 19th March, 2025)

STATUTORY AUDITORS

M/s. Kapil Sandeep & Associates
S.C.O 10, 2nd Floor, Sector 58, Industrial Area,
Mohali, Punjab-160059

SECRETARIAL AUDITORS

Shailendra Kumar Roy
Proprietor, M/s Shailendra Roy & Associates,
Practicing Company Secretary (COP No.- 11738)

OUR BANKERS

Yes Bank Limited

REGISTRARS & SHARE TRANSFER AGENTS

Bigshare Services Private Limited
Office No S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre,
Mahakali Caves Road, Andheri (East), Mumbai, Maharashtra-400093

LISTED AT (BSE- SME PLATFORM)

BSE Limited

Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001.

REGISTERED OFFICE:

503, Floor-5, Plot-461D, A Wing, Parshvanath Gardens,
Bhaudaji Road, Kings Circle, Matunga, Mumbai- 400019

INDEX

Serial No.	CONTENTS	Page No.
1	Notice of 7 th Annual General Meeting	1
2	Directors' Report	31
3	Nomination and Remuneration Policy - Annexure-I	62
4	Management Discussion and Analysis Report - Annexure-II	75
5	Secretarial Audit Report Annexure-III	84
6	CFO Certificate under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015-Annexure-IV	91
7	Auditor's Report for the Financial Year 2024-25	92
8	Statement of Impact of Audit Qualification	117
9	Audited Financial Statements for the Financial Year 2024-25	120

NOTICE OF 7th ANNUAL GENERAL MEETING OF THE COMPANY

NOTICE IS HEREBY GIVEN THAT 7th (**SEVENTH**) ANNUAL GENERAL MEETING OF THE SHAREHOLDERS OF **RACONTEUR GLOBAL RESOURCES LIMITED** (FORMERLY KNOWN AS GANESH FILMS INDIA LIMITED) WILL BE HELD ON **FRIDAY, 25th JULY, 2025 AT 12:00 NOON** THROUGH **VIDEO CONFERENCING ('VC')/OTHER AUDIO-VISUAL MEANS ('OAVM')** FACILITY TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

ITEM NO. 1:

ADOPTION OF FINANCIAL STATEMENTS AND REPORTS OF THE AUDITORS AND BOARD OF DIRECTORS THEREON

To consider and if thought fit, to pass, the following resolution as an Ordinary Resolution:

“RESOLVED THAT the Audited Financial Statements of the Company including the Balance Sheet as at 31st March, 2025, the Statement of Profit & Loss, the Cash Flow Statement for the year ended as on that date and the reports of the Auditors and the Board of Directors thereon, be and are hereby received, considered and adopted.”

ITEM NO. 2:

APPOINTMENT OF MR. IQBAL SINGH (DIN: 02776893) AS DIRECTOR LIABLE TO RETIRE BY ROTATION

To consider and if thought fit, to pass, the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Iqbal Singh (DIN: 02776893), who retires by rotation and being eligible, offers himself for re-appointment be and is hereby re-appointed as Director of the Company liable to retire by rotation.”

SPECIAL BUSINESS:

ITEM NO. 3:

TO CONSIDER AND APPROVE INCREASE IN AUTHORISED SHARE CAPITAL OF THE COMPANY

To consider and if thought fit, to pass with or without modification, the following resolution as Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 13, 61 and 64 and other applicable provisions, if any of the Companies Act, 2013 read with rules framed there under (“the Act”) (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the approval of the Members of the Company be and is hereby accorded to increase the Authorized Share Capital of the Company **from** Rs. 7,00,00,000/- (Rupees Seven Crores Only) divided into 7000000 (Seventy Lakh) Equity Shares of Rs. 10/- (Rupees Ten Only) each **to** Rs. 48,00,00,000/- (Rupees Forty-Eight Crore Only) divided into 48000000 (Four Crore Eighty Lakh) Equity shares of Rs.10/- (Rupees Ten Only) each, by way of creation of additional 41000000 (Four Crore Ten Lakh) Equity Shares of Rs.10/- (Rupees Ten Only) each aggregating to Rs. 41,00,00,000/- (Rupees Forty One Crores Only) and that existing Clause V of the Memorandum of Association of the Company be replaced with following new Clause V:

“V. The Authorized Share Capital of the Company is Rs. 48,00,00,000/- (Rupees Forty-Eight Crores Only) divided into 48000000 (Four Crore Eighty Lakh) Equity shares of Rs.10/- (Rupees Ten Only) each.”

RESOLVED FURTHER THAT the Board of Directors (including its Committee thereof) and/or Company Secretary of the Company be and are hereby severally and/or jointly authorized to do all such acts, deeds, matters and things including filing of necessary forms/documents with Registrar of Companies and to take all such steps as may be required in this connection including seeking all necessary approvals to give effect to this resolution, for matters connected therewith, or incidental thereto and to settle any questions, difficulties or doubts that may arise in this regard.”

**By Order of the Board of Directors
Raconteur Global Resources Limited
(Formerly Known as Ganesh Films India Limited)**

Sd/-

Anurag Garg

Company Secretary and Compliance Officer

(M.No.: A73989)

Date: 30.06.2025

Place: New Delhi

**Registered Office: 503, Plot 461D, Parshvanath Gardens,
5th Floor, A Wing, Bhaudaji Road, Kings Circle,
Matunga, Mumbai, Maharashtra-400019**

CIN: L07100MH2018PLC307613

Email id: compliance.rgrl@gmail.com

NOTES:

1. The Ministry of Corporate Affairs ('MCA') has vide its General Circular Nos. 14/2020, 17/2020, 20/2020, 02/2021, 21/2021, 10/2022, 09/2023 and 09/2024 dated April 8, 2020, April 13, 2020, May 5, 2020, January 13, 2021, December 14, 2021, December 28, 2022, 25th September, 2023 and 19th September, 2024 respectively ('MCA Circulars'), permitted the holding of AGM through Video Conferencing ('VC') / Other Audio Visual Means ('OAVM') facility without the physical presence of the Members at a common venue. In compliance with the provisions of the Act, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and MCA Circulars, the 7th AGM of the Company is being held through VC/OAVM facility. The Deemed Venue for the 7th AGM shall be the Registered Office of the Company. Since this AGM will be held through Video Conferencing ('VC')/ Other Audio Visual Means ('OAVM'), the members will be able to attend the meeting through VC/ OAVM and therefore the facility to appoint proxies will not be available for this meeting, pursuant to the Circular No. 14/ 2020 dated April 8, 2020 issued by MCA. Further, the Attendance Slip and Route Map are not being annexed to this Notice.
2. Corporate Members are entitled to appoint authorized representatives to attend the AGM through VC/ OAVM, participate thereat and cast their votes through e-voting. Further, pursuant to Section 113 of the Act, the Corporate Members are requested to send a certified copy (in PDF/ JPG format) of the Board Resolution/ Authority Letter authorizing their representatives to attend the AGM, through e-mail at compliance.rgrl@gmail.com
3. The Register of Members and the Share Transfer Book of the Company shall remain closed from **Tuesday, 22nd July, 2025 till Friday, 25th July, 2025 (both days inclusive)**. The Notice of the

AGM shall be dispatched to the shareholders, whose names appear in the Register of Members as on **Friday, 27th June 2025**.

4. Details under Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards-2 (SS-2) on General Meetings in respect of the Directors seeking appointment/re-appointment at the Meeting is annexed to the Notice as **Annexure–A**.
5. In accordance with the SS-2 issued by the Institute of Company Secretaries of India (“**ICSI**”) read with Clarification/ Guidance on applicability of revised Secretarial Standards-1 and 2 effective from 1st April, 2024 issued by the ICSI, the proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company which shall be the deemed venue of the AGM.
6. In conformity with the applicable regulatory requirements, the Notice of this AGM and the Annual Report and Annual Accounts for the Financial Year ended 31st March, 2025 are being sent only through electronic mode to those Members who have registered their e-mail addresses with the Company or with the Depositories. Further, 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.rgri.in. The Notice can also be accessed from the website of the Stock Exchange i.e. BSE Limited at www.bseindia.com. The AGM Notice is also disseminated on the website of Central Depository Services (India) Limited (“**CDSL**”)(agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com and also on the website of the Registrar and Share Transfer Agent (“**RTA**”), i.e. Bigshare Services Private Limited at www.bigshareonline.com. Members may also note that the Notice of the Meeting and the Annual

Report will also be available on the Company's website at www.rgrl.in for download.

7. Relevant Documents referred to in the accompanying Notice, Registers and all other statutory documents will be made available for inspection in the electronic mode. Members can inspect the same by sending a request to the Company's investor email ID i.e., compliance.rgrl@gmail.com
8. The participation of members through VC will be reckoned for the purpose of quorum for the AGM as per Section 103 of the Act.
9. 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 MCA Circulars dated April 08, 2020, April 13, 2020, May 05, 2020 and January 13, 2021 and May 5, 2022, the Company is providing facility of remote e-voting (facility to cast vote prior to the AGM) and also e-voting during the AGM 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 Central Depository Services (India) Limited ("**CDSL**") for facilitating voting through electronic means, as the authorized e-voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL. The detailed instruction for remote E-Voting & E-Voting at AGM is annexed to the Notice as **Annexure-B**.

10. M/s Devender Singh & Associates (M.No: A76094; CoP: 28056), Practicing Company Secretary Firm, has been appointed as the Scrutinizer to scrutinize the e-voting process (remote as well as at the time of AGM) in a fair and transparent manner.
11. The remote e-voting period commences on **Tuesday, 22nd July, 2025 [09:00 A.M] and ends on Thursday, 24th July 2025 [5:00 P.M.]**. During this period, Members holding shares either in physical form or demat form, as on **Friday, 18th July, 2025 [5:00 P.M]** i.e. **cut-off date**, may cast their vote electronically. The remote e-voting module shall be disabled for voting thereafter. Once the vote on a resolution is cast by the Member, he/she shall not be allowed to change it subsequently or cast vote again.
12. The voting rights of members shall be in proportion to their shares in the paid-up equity share capital of the Company as on cut-off date. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on cut-off date only shall be entitled to avail facility of remote e-voting. Any person, who acquires shares of the Company and becomes a member of the Company after dispatch of the Notice and holding shares as on cut-off date, may cast vote after following the instructions for e-voting as provided in the Notice convening the Meeting, which is available on the website of the Company and CDSL. However, if you are already registered with CDSL for remote e-voting then you can use your existing User ID and password for casting vote.
13. The Results of voting will be declared within **2 (two) working days** from the conclusion of the AGM and the Resolutions will be deemed to be passed on the date of the AGM, subject to receipt of requisite number of votes. The declared Results, along with the Scrutinizer's

Report, will be available forthwith on the Company's website at www.rgrl.in and on the website of CDSL www.evotingindia.com immediately after the result is declared. The Company shall simultaneously forward the results to BSE Limited, where the equity shares of the Company are listed.

14. In terms of provisions of Section 152, 2/3rd Directors of the Board (excluding the Independent Directors) should be liable to retire by rotation and out of that 2/3rd Directors, 1/3rd shall retire at every AGM. In compliance to the same, Mr Iqbal Singh (DIN: 02776893) is liable to retire by rotation at the 7th AGM. Therefore, he offers himself for re-appointment in this AGM.

15. **REQUEST TO MEMBERS**

- A. As mandated by the Securities and Exchange Board of India (“SEBI”), securities of the Company can be transferred / traded only in dematerialised form. Members holding shares in physical form are advised to avail the facility of dematerialisation.
- B. SEBI has vide Circular No. SEBI/HO/ MIRSD/MIRSD_RTAMB/P/CIR/2021/655 dated November 3, 2021 read with SEBI/HO/MIRSD/ MIRSD_RTAMB/P/CIR/2021/687 dated December 14, 2021 and SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37 dated March 16, 2023 (“SEBI Circulars”) mandated furnishing of Permanent Account Number (“PAN”), KYC details viz. Contact Details (Postal Address, Mobile Number and E-mail), Bank Details, Nomination etc. by holders of physical securities. The Company had sent letters for furnishing the required details. Any service request shall be entertained by BigShare Services Private Limited only upon

registration of the PAN, KYC details and the nomination. Further, in absence of the above information on or after October 1, 2023, the folio(s) shall be frozen by BigShare Services Private Limited in compliance with the aforesaid SEBI Circulars. If the folio(s) continue to remain frozen as on December 31, 2025, the frozen folios shall be referred by BigShare Services Private Limited/Company to the administering authority under the Benami Transactions (Prohibitions) Act, 1988 and/or Prevention of Money Laundering Act, 2002.

- C.** Members are requested to intimate/update changes, if any, in postal address, e-mail address, mobile number, PAN, nomination, bank details such as name of the bank and branch, bank account number, IFS Code etc.

- For shares held in electronic form to their Depository Participant for making necessary changes. NSDL has provided a facility for registration/updation of e-mail address through the link: <https://eservices.nsdl.com/kyc-attributes/#/login> and opt-in/opt-out of nomination through the link: <https://eservices.nsdl.com/instademat-kyc-nomination/#/login>.

- For shares held in physical form by submitting to Bigshare Services Private Limited the forms given below along with requisite supporting documents:

S.N	PARTICULARS	FORM
1	Registration of PAN, postal address, e-mail address, mobile number, Bank Account Details or changes /updtation thereof	ISR-1
2	Confirmation of Signature of shareholder by the Banker	ISR-2
3	Registration of Nomination	SH-13
4	Cancellation or Variation of Nomination	SH-14
5	Declaration to opt out of Nomination	ISR-3

- D.** Non-Resident Indian members are requested to inform the Company/ BigShare Services Private Limited (if shareholding is in physical mode) / respective DPs (if shareholding is in demat mode), immediately of change in their residential status on return to India for permanent settlement.

Members may please note that the Listing Regulations mandate transfer, transmission and transposition of securities of listed companies held in physical form only in demat mode. Further, SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated the listed companies to issue securities in dematerialised form only while processing service requests, viz., issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/exchange of securities certificate; endorsement; subdivision/splitting of securities certificate; consolidation of securities certificates/folios; transmission and transposition. Accordingly, members are requested to make service requests for issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/ exchange of securities certificate etc., by submitting a duly filled and signed Form ISR-4 along with requisite supporting documents to BigShare Services Private Limited as per the requirement of the aforesaid circular.

ANNEXURE-A

DISCLOSURE PURSUANT TO REGULATION 36(3) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND SECRETARIAL STANDARDS-2 ON GENERAL MEETINGS (SS-2) ISSUED BY THE INSTITUTE OF COMPANY SECRETARIES OF INDIA (“ICSI”), INFORMATION IN RESPECT OF THE DIRECTORS SEEKING APPOINTMENT IS PROVIDED HEREIN BELOW:

Particulars	Details
Name of the Director & Director Identification Number	Mr. Iqbal Singh (DIN: 02776893)
Age (In Years)	51
Date of First appointment on the Board	17 th April 2023
Relationship with other Directors, Manager and Key Managerial Personnel.	No relation
Experience:	Mr. Iqbal Singh has working experience of more than 25 years with HDFC, City Bank and is Currently working with IFM as Managing Director
Qualification(s):	Mr. Iqbal Singh has completed Bachelor of Technology (B. Tech) and MBA(Finance) and
Nature of expertise, skills and capabilities in specific functional areas:	Strong management skills and strategic expertise with working experience of more than 25 years.
Terms and conditions of appointment or reappointment	Appointment as Director liable to retire by rotation
Details of remuneration sought to be paid	Nil
Remuneration last drawn (including sitting fees)	Nil
Number of meetings of the Board attended during the financial year 2024-25 (up to the date of dispatch of Notice of AGM)	8

Board Membership in other Indian listed companies and from which the Director has resigned in the past three years as on the date of this Notice of AGM	Nil
Chairmanship / membership of committees in other Indian listed companies as on the date of this Notice of AGM	Nil
Directorships in other listed companies	Nil
Name of the entity in which the Director holds committee membership / Chairmanship	Nil
Shareholding of Non-Executive Directors in the Listed Entity, including shareholding as a Beneficial Owner.	Nil
Performance evaluation report of such Director or summary thereof	Not Applicable

ANNEXURE-B

1. The general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020. The forthcoming AGM will thus 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 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 MCA Circulars 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 Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.
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 to at least 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 ascertaining the quorum under Section 103 of the Companies Act, 2013.
5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, , the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.
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.rgrl.in. The Notice can also be accessed from the website of the Stock Exchanges i.e. BSE Limited at www.bseindia.com. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com.
7. The 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 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.

8. In continuation to this Ministry's General Circular No. 20/2020 dated 05.05.2020, General Circular No. 02/2022 dated 05.05.2022 and General Circular No. 10/2022 dated 28.12.2022 and General Circular No.09/2023 dated 25th September, 2023 and General Circular No.09/2024 dated 19th September, 2024 and after due examination, it has been decided to allow companies whose AGMs are due in the Year 2024 or 2025 to conduct their AGMs through VC or OAVM on or before 30th September, 2025 in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated 05.05.2020.

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (i) The voting period begins on Tuesday, 22nd July 2025 at 09:00 AM and ends on Thursday, 24th July, 2025 at 05:00 P.M. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date i.e. Friday, 18th July, 2025 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange

Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

- (iv) Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders. In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

- (v) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 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.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	<ol style="list-style-type: none"> <li data-bbox="331 395 978 703">1) 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 to Easi / Easiest are requested to visit cdsi website www.cdslindia.com and click on login icon & New System Myeasi Tab. <li data-bbox="331 746 978 1246">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.

	<p>3) If the user is not registered for Easi/Easiest, option to register is available at cdsi website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.</p> <p>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.</p>
Individual Shareholders holding securities in demat mode with NSDL Depository	<p>1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on</p>

	<p>company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>
2)	<p>If the user is 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.jsp</p>
3)	<p>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. 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 name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting</p>

Individual Shareholders (holding securities in demat mode) login through their Depository Participant s (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you 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 name and you will be redirected to e-Voting service provider website 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.

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

Login type	Helpdesk details
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 21 09911
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

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(vi) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

- 1) The shareholders should log on to the e-voting website www.evotingindia.com.

- 2) Click on “Shareholders” module.
- 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
- 6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	<p>Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)</p> <ul style="list-style-type: none"> Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA. Enter the Dividend Bank

	Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login.
Dividend Bank Details OR Date of Birth (DOB)	<ul style="list-style-type: none"> If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(vii) After entering these details appropriately, click on “SUBMIT” tab.

(viii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(ix) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(x) Click on the EVSN for Raconteur Global Resources Limited on which you choose to vote.

- (xi) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xii) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details. After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- (xiii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xiv) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- (xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xvii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**
 - Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.

- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; compliance.rgrl@gmail.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for e-voting.

2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. 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.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast **7 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (company email id). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **7 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at compliance.rgrl@gmail.com These queries will be replied to by the company suitably by email.

8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are 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 available during the AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like 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 compliance.rgrl@gmail.com/investor@bigshareonline.com.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective **Depository Participant (DP)**
3. **For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP)**

which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911. All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

EXPLANATORY STATEMENT

(Pursuant to Section 102 of Companies Act, 2013)

Item No. 03

The present Authorized Share Capital of the Company is Rs. 7,00,00,000 (Rupees Seven Crores Only) comprising of 7000000 (Seventy Lakh) Equity Shares of Rs.10/- (Rupees Ten Only) each.

Considering the increased fund requirements of the Company, the Board at its Meeting held on 30th June 2025 had accorded its consent for increasing the Authorized Share Capital **from** Rs. 7,00,00,000 (Rupees Seven Crores Only) comprising of 7000000 (Seventy Lakh) Equity Shares of Rs.10/- (Rupees Ten Only) each **to** Rs. 48,00,00,000/- (Rupees Forty-Eight Crore Only) divided into 48000000 (Four Crore Eighty Lakh) Equity shares of Rs.10/- (Rupees Ten Only) each, subject to shareholders' approval.

Consequently, Clause V of the Memorandum of Association would also require alteration so as to reflect the changed Authorized Share Capital. The existing clause V of the Memorandum of Association shall be substituted with the following:

“V. The Authorized Share Capital of the Company is Rs. 48,00,00,000/- (Rupees Forty-Eight Crore Only) divided into 48000000 (Four Crore Eighty Lakh) Equity shares of Rs.10/- (Rupees Ten Only) each.”

A copy of the Memorandum of Association of the Company duly amended will be available for inspection during business hours.

None of the Directors and Key Managerial Personnel of the Company or their relatives is in any way concerned or interested, financially or otherwise in the said resolution.

The consent of the members is, therefore, being sought for passing the aforesaid resolution of the notice as an **Ordinary Resolution**.

BOARD REPORT

To,
The Members,
Raconteur Global Resources Limited
(Formerly known as Ganesh Films India Limited)

Your directors have pleasure in presenting the 7th Board of Director's Report of your Company together with the Standalone Audited Financial Statements along with Auditors' Report for the Financial Year ended 31st March, 2025.

1. FINANCIAL HIGHLIGHTS AND STATE OF COMPANY'S AFFAIRS

(a) Financial Highlights and Operational Overview

The performance of your Company for the Financial Year ended on 31st March, 2025 is summarized below:

(Amount in Lakhs)

Particulars	Current year (2024-25)	Previous Year (2023-24)
Total Income	50.7	171.57
Total Expenses	34.31	143.70
Profit/ (Loss) Before Exceptional Item	16.43	27.87
Exceptional Item	-	-
Profit Before Tax	16.43	27.87
Tax Expenses		
Current Tax	-	-
Deferred Tax	-	(83.35)
Profit/(Loss) after Tax	16.43	111.22
Earnings per share (Rs.)		
Basic	0.32	3.70
Diluted	0.32	3.70

During the year, your Company recorded Total Income of Rs. 50.7 Lakhs (previous year Rs. 171.57 Lakhs). After all the financial adjustments, the company has earned a net profit after tax of Rs. 16.43 Lakhs.

(b) Capital Structure

The Authorized Share Capital as at 31st March, 2025 stood at Rs. 7,00,00,000/- (Rupees Seven Crores only) divided into 7000000 (Seventy Lakh) equity shares of Rs. 10/- (Rupees Ten Only) each and the paid-up Equity Share Capital as at 31st March, 2025 stood at Rs. 5,21,35,610/- (Rupees Five Crores Twenty-One Lakhs Thirty-Five Thousand Six Hundred Ten Only) divided into 5213561 (Fifty-Two Lakh Thirteen Thousand Five Hundred Sixty-One) equity shares of Rs. 10/- (Rupees Ten Only) each.

Changes during the financial year in Capital Structure

During the year under review, the company has made allotment of 2205877 (Twenty-Two Lakh Five Thousand Eight Hundred Seventy-Seven) Equity Shares on 8th May, 2024 via Preferential Allotment which was duly approved by the members of the Company their Extra Ordinary General Meeting held on 29th March, 2024.

Therefore, the company's paid up share capital as on 31st March, 2025 stands at Rs. 5,21,35,610/- (Rupees Five Crores Twenty-One Lakhs Thirty-Five Thousand Six Hundred Ten Only).

(c) **Transfer to Reserves in Terms of Section 134 (3) (J) of the Companies Act, 2013**

For the Financial Year ended 31st March, 2025, the Company has not proposed to carry any amount to the General Reserve Account.

(d) **Dividend**

In view of the planned business growth, your directors deem it proper to preserve the resources of the Company for its activities and therefore, do not propose any dividend for the Financial Year ended 31st March, 2025.

(e) **Loans**

As on 31st March, 2025 the company have NIL Secured Loans. The details of the unsecured loans taken by the company are elaborated under the financial statements for the financial year ended on 31st March, 2025.

(f) **Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report**

No Material changes and commitments affecting the financial position of the company have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

After closure of the financial year 2024-25, the company has taken the approval from the members dated 17th June, 2025 via conducting Postal Ballot and have altered its object clause, after the existing clause (A) (3) of the Memorandum of Association of the Company.

(g) Reclassification

The Company has received the request from Mr. Gaurav Kumar, erstwhile Promoter and Annaya Management Consultancy Private Limited, erstwhile member of Promoter Group of the Company through its Director, Mr. Gaurav Kumar has submitted the request to re-classify their status from “Promoter/Promoter Group” to “Public” Category vide their letter dated 4th July, 2024 and the Company has intimated the same to the stock exchange vide its announcement dated 4th July, 2024. The reclassification was approved by the Members of the Company at their 6th Annual General Meeting held on 22nd August, 2024 held through Video Conference (“VC”)/ Other Audio Visual Means (“OAVM”), which was further approved by the Stock Exchange on 3rd January, 2025.

2. PUBLIC DEPOSITS

During the year under review, your Company did not accept any deposits from the public in terms of the provisions of Chapter V of the Companies Act, 2013.

3. CHANGE IN THE NATURE OF THE BUSINESS

During the period under review, there is no change in the nature of business.

However, the company has taken the approval from the members dated 17th June, 2025 via conducting Postal Ballot for amending the object clause of the Memorandum of Association of the Company as mentioned in the item number 1(f).

4. REGULATORY STATEMENT

In conformity with the provision of Regulation 34 of SEBI (Listing Obligations Disclosure Requirements), Regulations, 2015, the required disclosures for the year ended 31st March, 2025 are annexed hereto.

5. DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. CHANGES IN BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

CHANGES IN BOARD OF DIRECTORS

- During the Financial Year ended 31st March, 2025, the following changes were made in the Board of Directors of the Company:
- 1) On receiving recommendation of the Nomination and Remuneration Committee, the Board appointed Mr. Ajit Kumar Tripathy (DIN: 07264159) as Additional Director (Non-Executive) on Board of the

company w.e.f 10th June, 2024. Further the shareholders at their Annual General Meeting held on 22nd August, 2024 has regularized his appointment.

- 2) On receiving recommendation of the Nomination and Remuneration Committee, the Board appointed Ms. Hina (DIN: 09534689) as Additional Director (Executive) of the Company and further changed her Designation to Whole Time Director of the Company with effect from 14th January, 2025. Further her appointment was regularized by shareholders at their Extra-Ordinary General Meeting held on 2nd May, 2025 i.e, after closure of financial year 2024-25.
- 3) On receiving recommendation of the Nomination and Remuneration Committee, The Board appointed Mr. Surinder Kalra (DIN: 10779178) as Additional Director (Executive) of the Company and further changed his Designation to Whole Time Director- of the Company with effect from 14th January, 2025. Further his appointment was regularized by shareholders at their Extra-Ordinary General Meeting held on 2nd May, 2025 i.e, after closure of financial year 2024-25.
- 4) Mr. Rajiv Vashisht (DIN: 02985977) Resigned from the office of Managing Director of the Company with effect from 14th January, 2025.
- 5) Mr. Ramaswamy Ravikumar (DIN: 09726928) Resigned from the office of Non-Executive Independent Director of the Company w.e.f. Closure of business hours on 29th January, 2025, due to pre-occupation.
- 6) Ms. Sahara Sharma (DIN: 07682859) and Mr. Ajit Kumar Tripathy

(DIN: 07264159) Resigned from the office of Non-Executive Non-Independent Director of the Company. w.e.f. Closure of business hours on 10th March, 2025.

- 7) On receiving recommendation of the Nomination and Remuneration Committee, The Board appointed Mr. Shah Adnan Khan (DIN: 10985412) as Additional Director (Executive) of the Company and further changed his Designation to Whole Time Director of the Company with effect from 19th March, 2025. Further his appointment was regularized by shareholders at their Extra-Ordinary General Meeting held on 2nd May, 2025 i.e, after closure of financial year 2024-25 and he has tendered his resignation on 15th May, 2025.
- 8) On receiving recommendation of the Nomination and Remuneration Committee, the Board appointed Mr. Yogesh Singh Rana (DIN: 05304811) as Additional Director (Executive) of the Company and further changed his Designation to Whole Time Director of the Company with effect from 15th May, 2025. Further his appointment was regularized by shareholders dated 17th June, 2025 via conducting Postal Ballot i.e, after closure of financial year 2024-25.

B. CHANGES IN KEY MANAGERIAL PERSONNEL

The following changes were made in the Key Managerial Personnel of the Company during the Financial Year ended 31st March, 2025;

- 1) Ms. Navkiran Kaur Resigned from the office of Company Secretary & Compliance Officer of the Company with effect from 5th November, 2024.
- 2) Mr. Ravi Sharma Resigned from the office of Chief Financial Officer with effect from Closure of business hours on 10th March, 2025.

- 3) Mr. Anurag Garg was appointed as Company Secretary & Compliance Officer of the Company with effect from 19th March, 2025.
- 4) Ms. Hina was appointed as Chief Financial Officer of the company w.e.f 27th May, 2025 i.e, after closure of financial year.

C. RETIREMENT BY ROTATION

Pursuant to Section 152 of the Companies Act, 2013 and the Articles of Association of the Company, Mr. Iqbal Singh (DIN: 02776893) is liable to retire by rotation at this Annual General Meeting and being eligible offers himself for re-appointment.

D. MEETING OF INDEPENDENT DIRECTORS

The Independent Directors of the Company met one time during the year where all the independent directors were present under the requirement of the Companies Act, 2013. The Meeting of Independent Directors was held on 31st March, 2025.

E. DECLARATION OF INDEPENDENCE BY THE INDEPENDENT DIRECTORS AND STATEMENT ON COMPLIANCE OF CODE OF CONDUCT

The Company has received necessary declarations from each Independent Director of the Company confirming that they met with the criteria of independence as laid down in sub-section (6) of Section 149 of the Companies Act, 2013 and under Regulation 16(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Independent Directors have complied with the Code for Independent Directors prescribed in Schedule IV to the Act.

The Board is in the opinion that the directors of the company (including independent directors) are of integrity, expertise and experience (including the proficiency) who was appointed during the financial year.

F. FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTORS

A policy on familiarization program for independent directors has also been adopted by the Company. All new Independent Directors inducted to the Board are presented with an overview of the Company's business operations, products, organization structures and about the Board Constitutions and its procedures. Framework for Familiarization Programme for the Independent Directors and the details of Familiarization Programme imparted to Independent Directors are made available on the website of the Company at <https://rgri.in/stakeholders-information/>.

G. KEY MANAGERIAL PERSONNEL OF THE COMPANY

Pursuant to the provisions of Section 203 of the Act, the Key Managerial Personnel of the Company as on the date of this report are Mr. Surinder Kalra (DIN: 10779178) and Mr. Yogesh Singh Rana (DIN: 05304811), Whole Time Directors, Ms. Hina (DIN: 09534689) Whole Time Director and Chief Financial Officer and Mr. Anurag Garg, Company Secretary and Compliance Officer of the Company.

H. ATTRIBUTES, QUALIFICATIONS AND APPOINTMENT OF DIRECTORS

The Nomination and Remuneration Committee has adopted the

attributes and qualifications as provided in Section 149(6) of the Act and Rule 5 of the Companies (Appointment and Qualification of Directors) Rules, 2014, in respect of Independent Directors. The Committee has also adopted the same attributes and qualifications, to the extent applicable, in respect of Non-Independent Directors. All the Non-Executive Directors of the Company fulfil the fit and proper criteria for appointment as Directors. Further, all Directors of the Company, other than Independent Directors are liable to retire by rotation. One-third of the Directors who are liable to retire by rotation, retire every year and are eligible for re-election.

I. REMUNERATION POLICY

The Board, on the recommendation of the Nomination and Remuneration Committee, approved the Remuneration Policy for the Directors, Key Managerial Personnel and other employees of the Company, a copy of which is available on the website of the Company at <https://rgrl.in/stakeholders-information/>. The Policy is attached herewith the Report and marked as **ANNEXURE-I**.

J. BOARD EVALUATION

The Board carried out formal annual evaluation of its own performance and that of the individual Directors as also functioning of the Board Committees pursuant to the provisions of Companies Act, 2013, SEBI ((Listing Obligations and Disclosures Requirements) Regulations, 2015) and the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 5, 2017, as required in terms of Section 134 (3) (p) of the Act. The performance evaluation of the Board, its committees and individual

Directors was based on criteria approved by the Nomination and Remuneration Committee. The Directors expressed their satisfaction with the overall evaluation process. In the separate meeting of Independent directors, performance of non-independent directors, the Chairman of the Board and the board as a whole was evaluated, taking into account the views of executive directors and non-executive directors.

6. NUMBER OF BOARD MEETINGS

During the year ended 31st March, 2025, the Board met 08 (Eight) times. The Intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013 (the “Act”). Required quorum was present throughout each meeting as per the requirement of the said Act.

S. No.	Date of Meeting	Total Number of directors associated as on the date of meeting	Number of directors attended	% of attendance
1	08 th May, 2024	6	6	100
2	29 th May, 2024	6	6	100
3	10 th June, 2024	6	6	100
4	15 th July, 2024	6	6	100
5	17 th July, 2024	6	6	100
6	29 th October, 2024	6	6	100
7	14 th January 2025	6	6	100
8	19 th March 2025	5	5	100

7. BOARD COMMITTEES AND MEETINGS

As on 31st March, 2025, the Company has 3 (Three) Board Committees with the following members:

Audit Committee	Mr. Tushar Virendra Pratap Singh Mr. Asdulla Mehruzali Khan Ms. Hina	Chairperson-Independent Director Member-Independent Director Member-Whole-Time Director
Nomination and Remuneration Committee	Mr. Tushar Virendra Pratap Singh Mr. Asdulla Mehruzali Khan Mr. Iqbal Singh	Chairperson-Independent Director Member-Independent Director Member- Non-Executive Director
Stakeholders Relationship Committee	Mr. Tushar Virendra Pratap Singh Ms. Hina Mr. Iqbal Singh	Chairperson-Independent Director Member – Whole Time Director Member – Non-Executive Director

Changes occurred in Audit Committee:

Mr. Tushar Virender Pratap Singh was designated as Chairperson of the committee in place of Mr. Ramaswamy Ravikumar who resigned from his office w.e.f 29th January, 2025 and Ms. Hina was designated as member of the committee after her appointment as Whole Time Director of the company w.e.f 14th January, 2025 in place Mr. Rajiv Vashisht who has resigned w.e.f. 14th January, 2025.

Changes occurred in Nomination and Remuneration Committee:

Mr. Iqbal Singh was designated as member of the committee in place of Mr. Ramaswamy Ravikumar who resigned from his office w.e.f 29th January, 2025.

Changes occurred in Stakeholders Relationship Committee:

After resignation of Mr. Rajiv Vashisht, Ms. Hina was designated as member of the committee. Further after resignation of Mr. Ramaswamy Ravikumar, Mr. Iqbal was designated as member and Mr. Tushar Virender Pratap Singh was designated as Chairperson for the committee.

THE DETAILS OF THE AUDIT COMMITTEE MEETING HELD DURING THE YEAR ARE AS FOLLOWS:

During the year ended 31st March, 2025, 5 (Five) Meetings of the Committee were held on:

S.No.	Date of Meeting	Total Number of Members entitled to attend Committee meeting	Number of directors Attended	% of attendance
1	29 th May, 2024	3	3	100
2	15 th July, 2024	3	3	100
3	29 th October, 2024	3	3	100
4	10 th January, 2025	3	3	100
5	18 th March, 2025	3	3	100

THE DETAILS OF THE NOMINATION AND REMUNERATION COMMITTEE MEETING HELD DURING THE YEAR ARE AS FOLLOWS:

During the year ended 31st March, 2025, 3 (Three) Meetings of the Nomination and Remuneration Committee were held on :

S.No.	Date of Meeting	Total Number of Members entitled to attend Committee meeting	Number of directors Attended	% of attendance
1	10 th June, 2024	3	3	100
2	13 th January, 2025	3	3	100
3	18 th March, 2025	3	3	100

THE DETAILS OF THE STAKEHOLDER'S RELATIONSHIP COMMITTEE MEETING HELD DURING THE YEAR ARE AS FOLLOWS:

During the year ended 31st March, 2025, 4 (Four) meetings of Stakeholder's Relationship Committee were held on:

S. No.	Date of Meeting	Total Number of Members entitled to attend Committee meeting	Number of directors Attended	% of attendance
1	29 th May, 2024	3	3	100
2	15 th July, 2024	3	3	100
3	29 th October, 2024	3	3	100
4	19 th March, 2025	3	3	100

8. DIRECTORS' RESPONSIBILITY STATEMENT

As required under Section 134(5) of the Act, your Board of Directors to the best of their knowledge and ability confirm that: -

- i) in the preparation of the Annual Accounts, the applicable Accounting Standards had been followed with proper explanation relating to material departures, if any;
- ii) they have 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 loss of the Company for that period;
- iii) they have 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 your Company and for preventing and detecting fraud and other irregularities;
- iv) they have prepared the Annual Accounts on a going concern basis;
- v) they have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and were operating effectively;
- vi) proper systems have been devised to ensure compliance with the provisions of all applicable laws and such systems are adequate and operating effectively.

9. SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

As at 31st March, 2025 the Company does not have any subsidiary, associate or joint venture. Hence, Form AOC-1 is Not Applicable.

After closure of the financial year, the Board of Directors at their meeting have deliberated to subscribe the shares in three companies namely Trustfield Project And Infra Limited, Rockbase Real Estate Projects Limited and Skycrest Projects Limited and subsequent to such investment, these companies will become the wholly owned subsidiaries of our company.

10. LISTING INFORMATION

The Equity Shares of the Company are presently listed on SME Platform of BSE Limited and Annual listing fee for the financial year 2025- 26 has been duly paid.

11. DEMATERIALIZATION OF SHARES

The securities of the Company are admitted with NSDL and CDSL, the ISIN allotted to the Company is INE00WY01013

12. DETAILS OF INVESTOR'S GRIEVANCES/ COMPLAINTS

There were NIL Investor complaints received and resolved during the year. The pending Complaints of the Shareholders/ Investors registered with SEBI at the end of the current financial year ended on 31st March, 2025 are NIL. There were no pending requests for share transfer/dematerialization of shares as of 31st March, 2025.

13. REPORT ON CORPORATE GOVERNANCE

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 exempts companies which have listed their specified securities on SME Exchange from compliance with corporate governance provisions. Since the equity share capital of your Company is listed exclusively on the SME Platform of BSE, the Company is exempted from compliance with Corporate Governance requirements, and accordingly the reporting requirements as specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 26A, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D and E of Schedule V are not applicable to the Company. However, the Company is in compliance to the extent of applicable sections of Companies Act 2013 with regard to Corporate Governance.

14. CORPORATE SOCIAL RESPONSIBILITY

As the Company's Net Worth, Turnover or Net Profit is below the limit prescribed under Section 135 of the Companies Act, 2013 and hence provisions pertaining to CSR is not applicable to your Company.

15. PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

The Company provides a gender friendly workplace, during the year under review, there were no cases filed pursuant to Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

Disclosure on remuneration pursuant to Section 197 of the Companies Act, 2013 read with Rule 5 (1) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014

There are no employees drawing remuneration in excess of the limits set out in the said Rules during the financial year. Disclosures pertaining to remuneration and other details as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are as follows:

The Ratio of the remuneration of each director and key managerial personnel to the median remuneration of the employees of the Company for the financial year 2024-25:

S. No.	Name	Designation	Ratio
1	Mr. Surinder Kalra	Whole Time Director	0.80
2	Ms. Hina	Whole Time Director	1.00
3	Mr. Shah Adnan Khan	Whole Time Director	1.00
4	Mr. Iqbal Singh	Non- Executive Director	Nil
5	Mr. Tushar Virendra Pratap Singh	Independent Director	Nil
6	Mr. Asdulla Mehruzali Khan	Independent Director	Nil
7	Mr. Anurag Garg	Company Secretary and Compliance Officer	Nil

Percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Director & Company Secretary or Manager in the financial year 2024-25:

S. No.	Name	Designation	% Increase
1	Mr. Surinder Kalra	Whole Time Director	Nil
2	Ms. Hina	Whole Time Director	Nil
3	Mr. Iqbal Singh	Non-Executive Director	Nil
4	Mr. Tushar Virendra Pratap Singh	Independent Director	Nil
5	Mr. Asdulla Mehruzali Khan	Independent Director	Nil
6	Mr. Anurag Garg	Company Secretary and Compliance Officer	Nil

- Percentage increase in Median remuneration of employees in financial year 2024-25: Nil
- Number of permanent employees on rolls of the Company as on 31st March, 2025: 4
- Average percentile increases already made in the salaries of employees other than the Managerial Personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof: NIL
- Average remuneration increase for Non-Managerial Personnel of the Company during the financial year was NIL.

The Company affirms that the remuneration is as per the Remuneration Policy of the Company.

16. MAINTENANCE OF COST RECORDS AS SPECIFIED UNDER SECTION 148 OF THE COMPANIES ACT, 2013

The provisions of maintenance of cost records as specified under sub-Section (1) of Section 148 of the Companies Act, 2013 is not applicable to the company and accordingly accounts and records are not required to be maintained as per the provisions of this Section.

17. RISK MANAGEMENT

The Board of Directors has formally approved the Company's Risk Management Policy, establishing a comprehensive framework to identify, assess, and mitigate risks inherent in our operations, financial activities, and compliance obligations. This framework is integral to our strategic planning and execution, ensuring that potential risks are systematically managed to support the Company's objectives. Responsibility for risk management is embedded at all levels of the organization. Managers and officers are accountable for managing risks within their domains, fostering a culture of risk awareness and accountability. The Board receives annual updates on the risk management framework's performance, ensuring oversight and strategic alignment.

18. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

Since, there was no unpaid/unclaimed dividend declared and paid in the previous years, the provision of Section 125 of the Companies Act, 2013 do not apply.

19. CLASS OF SHARES

As on date, the company has only class of share capital i.e. Equity shares of INR 10/- each

20. INTERNAL FINANCIAL CONTROLS AND INTERNAL AUDIT

The Company has adequate internal financial controls with respect to the financial statements, commensurate with the size and scale of the operations of the Company. During the year such controls were tested and no reportable material weakness in operation has been observed. Internal audit of the Company has been carried out during the year. The Audit Committee reviews the internal audit findings, provides guidance on internal controls and ensures that the internal audit recommendations are implemented.

21. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

The company has not provided any guarantee in respect of the loan, any loan or haven't made any investment in the securities of the other body corporate.

After closure of the financial year, the Board of Directors at their meeting have deliberated to subscribe the shares in three companies namely Trustfield Project And Infra Limited, Rockbase Real Estate Projects Limited and Skycrest Projects Limited and subsequent to such investment, these companies will become the wholly owned subsidiaries of our company.

22. DISCLOSURES IN COMPLIANCE WITH THE ACCOUNTING STANDARD ON RELATED PARTY DISCLOSURES

During the year ended 31st March, 2025, the Company has not entered into any Related Party Transactions. Hence Form AOC-2 is not applicable. The Policy on materiality of related party transactions and dealing with related party transactions as approved by the Board is available on the website of the Company at <https://ganeshfilms.com/wp-content/uploads/2023/02/Policy-on-Related-Party-Transaction.pdf>

23. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS/COURTS/TRIBUNALS

During the year under review, no significant and material orders were passed by any Regulators/ Courts/ Tribunals impacting the going concern status and your Company's operations in future.

However, the company has received the approval dated 03rd January, 2025 from BSE Limited on the reclassification application submitted by the company for reclassifying the status of Mr. Gaurav Kumar and Annaya Management Consultancy Private Limited from Promoter/Promoter Group to Public.

24. SUMS DUE TO MICRO, SMALL & MEDIUM ENTERPRISES

As on 31st March, 2025, no dues were pending towards micro, small and medium enterprises.

25. STATUTORY AUDITORS AND AUDIT REPORT

M/s. Kapil Sandeep & Associates, Chartered Accountants, having Firm Registration No. 016244N was appointed as Statutory Auditors of the Company, for consecutive term of five years, from the conclusion of this 6th Annual General Meeting till the conclusion of the 11th Annual General Meeting to be held in the year 2029. However, the audit report contains some qualification or reverse remark on the financial statements of the company for the financial year ended on 31st March, 2025.

Explanations or comments by the Board on every qualification, reservation or adverse remark or disclaimer made by the auditor in his report;

The Board's comment on the remarks reported by the Auditor is as follows:

S.No.	REMARK ON AUDIT REPORT	BOARD'S COMMENT
1.	The Company has carried out some cash transactions during the year including receipt from trade receivables and payments to trade payables outstanding as at the end of the previous financial year. The balances of trade receivables, trade payables, loans and advances give and taken are subject to confirmations, reconciliation and consequential adjustments if any.	"Effective measures are currently underway to obtain the necessary confirmations."

26. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SECTION 143(12) OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

During the Financial Year 2024-25 no frauds were reported to the Central Government or to the Board of Directors or the Audit Committee of the Board of Directors in terms of provisions of Companies Act, 2013.

27. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Management's Discussion and Analysis Report for the year under review, as stipulated under Regulation 34(2) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is enclosed herewith and marked as **ANNEXURE-II** forming a part of the Annual Report.

28. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

I. CONSERVATION OF ENERGY:

Steps taken on conservation of energy and impact thereof: Efforts to conserve electricity by operating only necessary lights, fittings and fixtures were made during the financial year 2024-25.

Steps taken by the company for utilizing alternate sources of energy:
Nil

Capital investment on energy conservation equipment: Nil

II. TECHNOLOGY ABSORPTION:

Efforts, in brief, made towards technology absorption and benefits derived as a result of the above efforts, e.g. product improvement, cost reduction, product development, import substitution, etc: NIL.

No technology was/were imported during the last 3 years reckoned from the beginning of the financial year.

Expenditure incurred on research and development - Nil

II. FOREIGN EXCHANGE EARNINGS AND OUTGO

There were no foreign exchange earnings or outflow during the financial year.

29. HEALTH, SAFETY AND ENVIRONMENT:

Safety and occupational health responsibilities are integral to your company's business process. Safety is a key performance indicator and your company is committed to ensuring zero harm to its employees, to any person in the company premises and to the community. The company is continuously focusing on improved training, new initiatives, your company is also focusing on environment protection policy.

30. SECRETARIAL AUDITOR & SECRETARIAL AUDIT REPORT

In terms of Section 204 of the Companies Act, 2013, the Company has appointed Mr. Shailendra Kumar Roy (Membership No.- 25823) (COP No.- 11738), Proprietor, M/s Shailendra Roy & Associates, Practicing Company Secretary as the Secretarial Auditor of the

Company for the Financial Year 2024-2025. The Secretarial Audit Report issued by Mr. Shailendra Kumar Roy, Practicing Company Secretary is provided under **ANNEXURE-III** to this Report.

Explanations or comments by the Board on every qualification, reservation or adverse remark or disclaimer made-by the company secretary in practice in his secretarial audit report:

S.N.	REMARK ON AUDIT REPORT	BOARD'S COMMENT
1.	The vacancy caused by resignation of the Company Secretary was filed with delay of 1.5 months in accordance with Regulation 6 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	That after resignation of Ms. Navkiran Kaur Company Secretary on 5 th November, 2024 the management was in process to find out suitable candidate. Even after much efforts the Company could find the suitable candidate and appointment of Mr. Anurag Garg was made on 19 th March, 2025 thereby resulted in the delay of about 1.5 months

31. COMPLIANCE WITH SECRETARIAL STANDARD

The Board of Directors states that the company has complied with the provisions of the applicable Secretarial standards issued by the Institute of Company Secretaries of India, as amended from time to time.

32. EXTRACTS OF ANNUAL RETURN

The Annual Return of the Company for the financial year ended 31st March, 2024 is available on the website of the Company which can be accessed at <https://rgrl.in/stakeholders-information/>.

33. ESTABLISHMENT OF VIGIL MECHANISM

The Vigil Mechanism Policy of the Company is formulated in terms of Section 177 (9) of the Companies Act, 2013 read with the provisions of the Listing Agreement with the Stock Exchange(s) and thereby also incorporates Whistle Blower Policy. That as per the said policy protected disclosures can be made by the Whistle Blower to the dedicated e-mail / telephone line/ letter to Chairman of Audit Committee. The Policy on Vigil Mechanism and Whistle Blower Policy as approved by the Board is available on the website of the Company at web link: <https://rgrl.in/stakeholders-information/>.

34. PREVENTION OF INSIDER TRADING

The Company has adopted a Code of Conduct for the Prevention of Insider Trading to regulate trading in its securities by Directors and designated employees. The Code mandates prior clearance for any dealings in the Company's shares and strictly prohibits trading while in possession of unpublished price-sensitive information or during periods when the Trading Window is closed. The Board of Directors is responsible for overseeing the implementation of this Code. All Directors and designated employees have confirmed their compliance with its provisions.

35. CFO CERTIFICATE

The Company is in receipt of Certificate in terms of provisions of Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 from the Chief Financial Officer (CFO) of the company do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading. The same is annexed herewith and marked as **ANNEXURE-IV**

36. INDUSTRIAL RELATIONS:

During the year under review, your Company enjoyed cordial relationship with employees at all level.

37. GENERAL DISCLOSURES:

Your directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review: -

- a) Issue of equity shares and differential rights as to dividend, voting or otherwise.
- b) Issue of Shares (including sweat equity shares) to employees of the Company under any scheme.
- c) No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

38. CORPORATE INSOLVENCY RESOLUTION PROCESS INITIATED UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (IBC):

No CIRP process is initiated against the company under IBC 2016.

39. THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

No such settlement took place during the year.

40. DETAILS OF ISSUE OF EMPLOYEE STOCK OPTION SCHEME AND SWEAT EQUITY SHARES

The same is not applicable on the company

41. VOLUNTARY REVISION OF FINANCIAL STATEMENTS OR BOARD'S REPORT

The same is not applicable on the company

42. ACKNOWLEDGEMENT

Your directors would like to express their sincere appreciation for the assistance and cooperation received from the financial institutions, banks, Government authorities, customers, vendors and members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

**For and on Behalf of the Board of Directors
For Raconteur Global Resources Limited
(Formerly Known as Ganesh Films India Limited)**

**Sd/-
Surinder Kalra
Whole Time Director
DIN: 10779178**

**Sd/-
Hina
Whole Time Director & CFO
DIN: 09534689**

**Raconteur Global Resources Limited
(Formerly known as Ganesh Films India Limited)
Regd. Off.: 503, Floor-5, Plot-461D, A Wing Parshvanath Gardens,
Bhaudaji Rd, Kings Circle, Matunga Mumbai City-400019
CIN: L07100MH2018PLC307613
Email ID: compliance.rgrl@gmail.com**

**Date: 30th June, 2025
Place: Mohali**

Annexure 1

NOMINATION AND REMUNERATION POLICY

1. INTRODUCTION

- 1.1 This policy on the nomination and remuneration of Directors, Key Managerial Personnel and Senior Management Personnel ("**Policy**"). has been formulated by the Nomination and Remuneration Committee and approved by the Board of Directors of the Company.
- 1.2 This Policy is guided by the principles and objectives as enumerated in Section 178 (3) of the Companies Act, 2013 and the rules made thereunder, each as amended (the "**Act**") and Regulation 19 read with Part D of Schedule II of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("**SEBI Listing Regulations**"), to ensure reasonableness and sufficiency of remuneration to attract, retain and motivate competent resources, a clear relationship of remuneration to performance and a balance between rewarding short and long-term performance of the Company. The Board has constituted a nomination and remuneration committee (the "**NR Committee**") which is in compliance with the requirements of the Act.

2. OBJECTIVES OF THE NR COMMITTEE

- 2.1 The NR Committee shall:
 - A. Formulate the criteria for determining qualifications, positive attributes and independence of a director and

recommend to the Board a policy relating to the remuneration of Directors, Key Managerial Personnel and Senior Managerial Personnel.

- B. Formulate the criteria for evaluation of performance of Independent Directors and the Board.
- C. Identify persons who are qualified to become Directors and persons who may be appointed in Key Managerial and Senior Management positions in accordance with the criteria laid down in this policy.
- D. Recommend to the Board, appointment and removal of Director, KMP and Senior Management Personnel.
- E. Devise a policy on diversity of Board; and
- F. Whether to extend or continue the term of appointment of the Independent Director, on the basis of the report of performance evaluation of Independent Directors.
- G. To ensure that level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the Company successfully.
- H. Relationship of remuneration to performance is clear and meets appropriate performance benchmarks.

3. DEFINITIONS:

- 3.1 **“Board” or “Board of Directors”:** - Board or Board of Directors means the board of directors of the Company;
- 3.2 **“NRC / NR Committee”:** - means Nomination and Remuneration Committee of the Company as constituted or reconstituted by the Board, from time to time;
- 3.3 **“Company”:** - Company means Raconteur Global Resources Limited;
- 3.4 **“Independent Director”:** - As provided under the Act, an Independent Director in relation to a company, means a Director other than a Managing Director or a Whole-Time Director or a Nominee Director and who meets the criteria laid down in the section 149 of the companies Act, 2013, the listing regulation and other applicable law.,
- 3.5 **“Key Managerial Personnel”:** - Key Managerial Personnel or KMP means-
- (I) the managing director or the manager;
 - (ii) the whole-time director;
 - (iii) the Chief Executive Officer
 - (iv) the Chief Financial Officer;
 - (v) the company secretary; and
 - (vi) Such other officer as may be prescribed.

- 3.6 **“Senior Management Personnel”:** - Senior Management Personnel or SMP includes personnel of the Company who are members of its core management team excluding board of directors comprising all members of management one level below the chief executive officer/managing director/whole time director/manager (including chief executive officer/manager, in case they are not part of the board) and shall specifically include company secretary and chief financial officer.

Unless the context otherwise requires, words and expressions used in this policy and not defined herein but defined in the Act as may be amended from time to time shall have the meaning respectively assigned to them therein.

4. Applicability

The Policy is applicable to:

- (i) Directors (Executive and Non-Executive);
- (ii) Key Managerial Personnel; and
- (iii) Senior Management Personnel.

5. Constitution of the NRC Committee:

- 5.1. The Board has the power to constitute/ re-constitute the Committee from time to time in order to make it consistent with the Company's policy and applicable statutory requirement.
- 5.2. The committee shall comprise of three or more non-executive directors out of which not less than two third shall be Independent Director.

- 5.3. The Chairman of the Company can be member of the NRC but shall not chair the committee.
- 5.4. The Chairman of NRC shall be an Independent Director.
- 5.5. In the absence of the Chairperson, the members of the NRC present at the meeting shall choose one amongst them to act as Chairperson.
- 5.6. Chairperson of the NRC meeting could be present at the annual general meeting of the Company or may nominate some other member to answer the shareholders' queries.

6. General Appointment Criteria:

- 6.1 The NRC shall consider the ethical standards of integrity and probity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and accordingly recommend to the Board their appointment and removal.
- 6.2 The Company should ensure that the person so appointed as Director/ Independent Director/ KMP/ Senior Management Personnel shall not be disqualified under the Act, rules made thereunder, or any other enactment for the time being in force.
- 6.3 The Director/ Independent Director/ KMP/ Senior Management Personnel shall be appointed as per the procedure laid down under the provisions of the Act, rules made there under, and any other enactment for the time being in force which is applicable to the Company.

7. Additional Criteria for Appointment of Independent Directors:

The NRC shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:

- a. use the services of an external agencies, if required;
- b. consider candidates from a wide range of backgrounds, having due regard to diversity; and
- c. consider the time commitments of the candidates

8. Term / Tenure:

8.1 Executive Chairman/ Whole-time Director

- A. The Company shall appoint or re-appoint any person as its Executive Chairman or Whole-time Director for a term not exceeding five years at a time or as may be prescribed under the Act. No re- appointment shall be made earlier than one year before the expiry of term.

8.2 Independent Director

- A. An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special

resolution by the Company and disclosure of such appointment in the Board's report.

- B. No Independent Director shall hold office for more than two consecutive terms, but such Independent Director shall be eligible for appointment after expiry of three years of ceasing to become an Independent Director. Provided that an Independent Director shall not, during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly. However, if a person who has already served as an Independent Director for 5 years or more in the Company as on October 1, 2014 or such other date as may be determined by the NR Committee as per regulatory requirement; he/ she shall be eligible for appointment for one more term of 5 years only.
- C. At the time of appointment of Independent Director, it should be ensured that number of Boards on which such Independent Director serves is restricted to seven listed companies as an Independent Director and three listed companies as an Independent Director in case such person is serving as a Whole-time Director of a listed company, or such other number as may be prescribed under the Act.

9. Removal

- 9.1 Due to reasons for any disqualification mentioned in the Act, rules made there under or under any other applicable Act, rules and regulations or any other reasonable ground, the NR Committee may recommend to the Board for removal of a

Director, KMP or Senior Management Personnel subject to the provisions and compliance of the said Act, rules and regulations.

10. Criteria for Evaluation of Independent Director and the Board

10.1 The Directors including Independent Directors shall be evaluated on the basis of the following criteria i.e., whether they:

- A. Act objectively and constructively while exercising their duties;
- B. Exercise their responsibilities in a bona fide manner in the interest of the company;
- C. Devote sufficient time and attention to their professional obligations for informed and balanced decision making;
- D. Do not abuse their position to the detriment of the company or its shareholders or for the purpose of gaining direct or indirect personal advantage or advantage for any associated person;
- E. Refrain from any action that would lead to loss of his independence;
- F. Inform the board immediately when they lose their independence;
- G. Assist the company in implementing the best corporate governance practices;

- H. Strive to attend all meetings of the Board and the committees;
- I. Participate constructively and actively in the committees of the board in which they are members;
- J. Strive to attend the board, committee and general meetings of the company;
- K. Keep themselves well informed about the company and the external environment in which it operates;
- L. Do not to unfairly obstruct the functioning of an otherwise proper board or committee of the board;
- M. Moderate and arbitrate in the interest of the company as a whole, in situations of conflict between management and shareholder's interest; and
- N. Abide by company's memorandum and articles of association, company's policies and procedures including code of conduct, insider trading guidelines etc.

11. BOARD DIVERSITY:

- 11.1 The Board may have the combination of Directors from the different areas / fields like production, management, quality assurance, finance, sales and marketing, supply chain, research and development, human resources etc. or as may be considered appropriate.

12. REMUNERATION:

- 12.1 The NRC will recommend the remuneration to be paid to the Executive Chairman, Whole-time Director, KMP and SMP to the Board for their approval.
- 12.2 The level and composition of remuneration so determined by the NRC shall be reasonable and sufficient to attract, retain and motivate directors, Key Managerial Personnel and Senior Management Personnel of the quality required to run the Company successfully. The relationship of remuneration to performance should be made clear and should meet appropriate performance benchmarks. The remuneration should also involve a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals.

A. EXECUTIVE CHAIRMAN/WHOLE-TIME DIRECTOR

1. The remuneration/compensation/commission etc. paid to the executive directors (including Executive Chairman) / whole time director will be within the scale approved by the shareholders.
2. The remuneration payable by the Company to the executive directors / whole time director shall be subject to the conditions specified in the Act and the SEBI Listing Regulations including in terms of monetary limits, approval requirements and disclosure requirements.

B. NON-EXECUTIVE DIRECTORS

1. The Non- Executive Director may receive sitting fees for attending meetings of Board or Committees thereof as may be agreed at the time of their appointment. The remuneration/ commission/ compensation to the Non-Executive Directors will be determined by the NRC and recommended to the Board for its approval.
2. The remuneration payable by the Company to Non-Executive Directors shall be subject to the conditions specified in the Act and the SEBI Listing Regulations including in terms of monetary limits, approval requirements and disclosure requirements.

C. KMPS / SENIOR MANAGEMENT PERSONNEL ETC.

1. The Remuneration to be paid to KMP's/ Senior Management Personnel shall be based on the experience, qualification and expertise of the related personnel and governed by the limits, if any prescribed under the Act, and rules made there under or any other enactment for the time being in force.

D. DIRECTORS' AND OFFICERS' INSURANCE

1. Where any insurance is taken by the Company on behalf of its Directors, KMPS/ Senior Management Personnel etc. for indemnifying them against any

liability, the premium paid on such insurance shall not be treated as part of the remuneration payable to any such personnel unless otherwise specifically provided under the Act.

- 13. FREQUENCY OF MEETINGS:** The meeting of the NRC shall be atleast once in every year and on such regular intervals as may be required.

14. NR COMMITTEE MEMBERS INTEREST

14.1 A member of the NR Committee is not entitled to participate in the discussions when his/her own remuneration is discussed at a meeting or when his/her performance is being evaluated.

14.2 The NR Committee may invite such executives, as it considers appropriate, to be present at the meetings of the NR Committee.

- 15. SECRETARY:** The Company Secretary of the Company shall act as Secretary of the NRC.

- 16. VOTING:** Matters arising for determination at NR Committee meetings shall be decided by a majority of votes of Members present and voting and any such decision shall for all purposes be deemed a decision of the NR Committee.

17. ADOPTION, CHANGES AND DISCLOSURE OF INFORMATION

17.1 This Policy and any changes thereof will be approved by the Board based on the recommendation(s) of the NRC.

17.2 This policy may be reviewed at such intervals as the Board or NR Committee may deem necessary.

18. DISSEMINATION OF POLICY

18.1 This Policy shall also be posted on the website of the Company and the details of this Policy, including the evaluation criteria, shall be mentioned in the annual report of the Company.

ANNEXURE-II

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

OVERVIEW:

This report is an integral part of the Board's Report and covers management perspective on economic environment, industrial scenario, business performance, opportunities, threats, risks & concern, internal control etc. during the Financial Year 2024-2025.

This section should be read in conjunction with the Company's Financial Statements, including the accompanying schedules, notes, and other relevant information provided elsewhere in this Annual Report. Further, in the preparation of financial statements no separate Accounting Treatment has been followed other than that of prescribed in the Accounting Standards.

- Global Economy

The global economy in FY 2024–25 continued to navigate through uncertain terrain marked by ongoing geopolitical conflicts, inflationary trends, and regional economic disruptions. While headline inflation showed signs of cooling, core inflation remained persistent, influencing monetary policy decisions worldwide. Despite these headwinds, the overall global economic outlook indicates a gradual recovery, with cautious optimism for improved growth in 2025.

- Indian Economy and Outlook

The Indian economy remained resilient amidst global challenges, supported by robust domestic consumption, continued infrastructure investments, and proactive policy measures. Although growth was marginally below earlier forecasts due to external disruptions, India

maintained a commendable trajectory, reaffirming its position as one of the fastest-growing major economies. Market analysts expect this momentum to build further in the coming years, aided by strong fundamentals and demographic advantages.

India is richly endowed with mineral resources, producing an impressive array of 95 different minerals that serve as critical inputs for various industries and significantly contribute to the nation's economic growth. The country's abundant reserves of metallic minerals such as bauxite, chromite, and iron ore, along with energy minerals like coal and lignite, position India as a key player in the global mining landscape.

The mining sector presents substantial opportunities to support GDP growth, strengthen foreign exchange reserves, and ensure the steady supply of essential raw materials across a wide spectrum of end-use industries. Among the leading contributors to this sector is the state of Odisha, which accounts for over 40% of India's total mineral output, reinforcing its role as a pivotal hub in the nation's mineral economy.

Industry Structure and Development:

The stone and granite industry remains closely tied to the construction and real estate sectors. The real estate sector in India sustained a steady recovery in 2024–25, driven by urban demand and infrastructure spending. Despite moderate growth compared to initial expectations—owing to macroeconomic uncertainties and supply chain fluctuations—the long-term outlook remains robust. The trend of aesthetic interiors and premium construction materials continues to bolster demand for quality marble and granite products.

Business Overview:

Raconteur Global Resources Limited is still trying to find its roots in the market, as the industry is highly cost intensive thus the Company is engaged in raising funds for making investment in business ventures. While FY 2024–25 remained stable in terms of financial and operational performance—mirroring the trends of the previous year—the Company witnessed encouraging signs of future growth.

OPPORTUNITIES:

The Management is looking for opportunities in various upcoming sectors :

1. **Information Technology Sector:** i.e. to explore business opportunities in buying, selling, trading import, export, designing, developing, assembling, testing, customization, implementation, maintenance, servicing, providing consultancy of/for Computer Hardware (including spare parts of all kind) / Software/ Web based Applications/ Solutions/ Network Management. and provide for related services.
2. **Real Estate Sector** i.e. to explore business opportunities in development of real estate and infrastructural facilities and in that respect to conceive, identify, design, supervise, promote, invest, construct, build, manage, set up, develop and maintain, either by itself, under any arrangement with regard to real estate projects including real estate and infra related tech services along with all kinds of research and development in the infrastructure sector and built-up infrastructure and construction development and facilities / amenities, urban, semi-urban and rural infrastructure of all types including roads, drainage, sewerage, transport infrastructure of all types including roads and bridges, mass rapid transit systems, ports,

airports and other conveniences, and other fixtures on lands and buildings and also to provide advisory and consultancy services in all the matters relating thereto.

3. **Securities and surveillance Sector** i.e. to explore business opportunities in manufacturing, assembling, marketing, trading, export, import of Securities and surveillance products and equipment to be used in defense sector/ residential or commercial sector including but not limited CCTV cameras, access control systems, and AI-driven security solutions, video surveillance, intrusion detection, drones, and access control systems. Also, to provide the services for the same.
4. **Renewable Energy/ Green Energy Sector** i.e. to explore business opportunities as manufacturer, designer, developer, improver and inventor of renewable energy modules, cells, and accessories, to act as principals, agents, contractors, lessors, and consultants, providing technical, administrative, and financial services related to all kinds of renewable energy modules and systems. This includes conducting research, trading, buying, selling, wholesaling, retailing, distributing, importing, exporting, assembling, fabricating, repairing, maintaining, altering, and operating solar power projects, thermal power projects and hybrid systems that combine solar photovoltaic technology with other forms of renewable energy. Also to manufacture, trade, service related articles, products, by-products, and technologies applicable to solar power for various uses, including lighting, heating, communication (including telecommunications), industrial applications, agriculture, government, and defence. Further to explore business opportunities in relation to power generation using various green energy sources (other than fossil fuels) i.e. Solar Power, Hydro power, Wind Power for Domestic and Commercial purposes. To erect, construct or

provide consultancy for setting up Hydro Power Plant/ Wind Power Plant/ Solar Power Plant/ Biomass Power Plant/ Biofuel Plant and to provide the maintenance services for the same. Also, to manufacture, trade, import export, provide the service for Solar power panels, Solar Water Heaters, Solar Chargers, Solar Batteries, Wind Turbines, Geothermal Heat Pumps, Electric Vehicles (EVs), Energy-Efficient Appliances, Smart Grids and other green energy products. The future outlook for the stone and granite industry remains promising. Government-led infrastructure development, increased disposable incomes, and shifting consumer preferences toward premium housing continue to present significant opportunities. Demand for these stone and granite is set to continue given strong growth expectations for the residential and commercial building industry.

THREATS:

The global interest rate cycle may continue to hamper demand across economies, this in turn may lead to a sluggish demand for the Company's value added products. However, challenges persist in the form of increasing competition and rising input costs. The Company is actively enhancing its product mix, supply chain resilience, and customer engagement strategies to address these threats.

FINANCIAL PERFORMANCE:

The Financial Statements for the year ended 31st March, 2025, have been prepared in accordance with the Companies (Accounting Standards) Rule, 2015 (AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable. For the financial year ended 31st March, 2025, revenue at as level stood at Rs. 50.00 lakhs with a post -tax profit of Rs. 26.96 lakhs.

OUTLOOK:

Our goal is to enhance our presence in both global and domestic markets by consistently introducing innovative and value-added products, investing in extensive marketing efforts, and aligning with the evolving demands and aspirations of our customers.

Further, after the closure of financial year 2024-25, the company incorporated three wholly-owned subsidiary companies i.e. Trustfield Project and Infra Limited, Rockbase Real Estate Projects Limited and Skycrest Project Limited for expansion of its business. This will result enhance the business capabilities and vertical integration of Raconteur Global Resources Limited.

RISK & CONCERNS:

The mining and metals companies need to surmount various challenges, including meeting rising Economic, Social and Governance expectations, transitioning towards low-carbon value chains, among others, to fully leverage the potential of the sector.

The mining industry remains fraught with several challenges such as commodity cycles, environmental risks, regulatory & compliance risks.

INTERNAL CONTROL SYSTEM AND ITS ADEQUACY:

Your Company prioritizes maintaining robust internal control systems to ensure operational efficiency and integrity. To that end, your Company emphasizes the principles of integrity, accountability, and ethical behavior, with the Management setting the tone for this approach.

The Company's regular risk assessments help identify and address potential risks to its overall operations. Clear communication, training programs, and continuous monitoring ensure the effectiveness of internal controls.

The Company's internal control system is designed to ensure management efficiency, measurability and verifiability, reliability of accounting and management information, compliance with all applicable laws and regulations, and the protection of the Company's assets. This is to timely identify and manage the Company's operational, compliance-related, economic and financial risks.

RESEARCH & DEVELOPMENT:

Company's Research and Development (R&D) capabilities are playing an important role towards furthering your company's vision and goals. During the year, the R&D Centre has done extensive work on advanced refractory materials and on certain B2C value-added products.

HUMAN RESOURCES DEVELOPMENT:

Your Company recognizes its people as its most valuable asset and is committed to fostering an inclusive and engaging work environment, attracting, and retaining top talent through innovative recruitment strategies.

The organizational excellence depends on the quality of people employed. Therefore, your Company focus on the culture of recognition, innovation in technology, engagement of right people for the right job and process improvements. Your company's ethics, principles and ideals have fostered a positive work culture among the employees across all its plants and offices.

Your Company prioritizes employee well-being and satisfaction through wellness initiatives, employee assistance programs, and open communication channels. It follows a policy of regular feedback, coaching, and performance evaluation procedures to ensure its employees' effective contribution towards the organizational mission. The employees are treated with respect and dignity at all times and senior management is easily accessible for counseling and redressal of grievances.

KEY FINANCIAL RATIOS:

The Key Financial Ratios for FY 2024-2025 and FY 2023-2024, along with explanation for significant changes (change of 25% or more) are as follows:

Particulars	FY 2024-25	FY 2023-24	% Change
Debtors Turnover	2.90	0.00	-
Inventory Turnover	0.00	0.00	-
Interest Coverage Ratio	0.00	0.35	-
Current Ratio	0.87	0.00	148.57
Debt Equity Ratio	0.29	0.00	-
Operating Profit Margin	0.32	0.16	99.16
Net Profit Margin	0.33	0.00	-
Return on Net Worth	0.01	0.10	-91.35

- 1) Current Ratio improved significantly from 0.35 in FY 2023–24 to 0.87 in FY 2024–25, reflecting a growth of 148.57%, indicating enhanced short-term liquidity, due to increase in the Current Assets.
- 2) Operating Profit Margin increased from 0.16 in FY 2023–24 to 0.32 in FY 2024–25, registering a growth of 99.16%, demonstrating improved operational profitability, due to decrease in profits as well as Sales as compared to Last Year.

- 3) Return on Net Worth dropped from 0.10 in FY 2023–24 to 0.01 in FY 2024–25, resulting in a decline of 91.35%, indicating a significant decrease in returns attributable to equity holders, due to decrease in profit as compared to last year.

CAUTIONARY STATEMENT:

Statements in the Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations may be "forward looking statements" within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make a difference to the Company's operations include, among others, downtrend in the industry, economic conditions affecting demand/supply and price conditions in the domestic market in which the Company operates, changes in political and economic environment in India, changes in the Government regulations, tax laws and other statutes, litigations and incidental factors.

For and on Behalf of the Board of Directors

For Raconteur Global Resources Limited

(Formerly Known as Ganesh Films India Limited)

Sd/-

Surinder Kalra

Whole Time Director

DIN: 10779178

Sd/-

Hina

Whole Time Director

DIN: 09534689

Raconteur Global Resources Limited

(Formerly known as Ganesh Films India Limited)

Regd. Off.: 503, Floor-5, Plot-461D, A Wing Parshvanath Gardens,

Bhaudaji Rd, Kings Circle, Matunga Mumbai City-400019

CIN: L07100MH2018PLC307613

Email ID: compliance.rgrl@gmail.com

Date: 30th June, 2025

Place: Mohali

ANNEXURE-III

Form No. MR-3 SECRETARIAL AUDIT REPORT

For the financial year ended 31st March 2025

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

To,

The Members,

RACONTEUR GLOBAL RESOURCES LIMITED

(FORMERLY KNOWN AS GANESH FILMS INDIA LIMITED)

503, Floor-5, Plot-461D, A Wing Parshvanath Gardens,

Bhaudaji Rd, Kings Circle, Matunga, Mumbai City,

Mumbai, Maharashtra, India, 400019

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **RACONTEUR GLOBAL RESOURCES LIMITED (FORMERLY KNOWN AS GANESH FILMS INDIA LIMITED) (CIN: L07100MH2018PLC307613)** (hereinafter called the Company). The 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.

Based on our verification of the 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, agents 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 2025 complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March 2025 according to the provisions of:

- i. The Companies Act, 2013 and the rules made thereunder;
- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under; (Not applicable to the Company during the Audit period)
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- iv. 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; (Not applicable to the Company during the Audit period)
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - 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; (to the extent applicable)
 - c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended from time to time; (to the extent applicable)

- d) The Securities and Exchange Board of India (Shares Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not applicable on the Company during the Audit period)
- e) The Securities and Exchange Board of India (Issue and Listing of Debt Securitised Debt Instruments and Security Receipts) Regulations, 2008; (Not applicable on the Company during the Audit period)
- f) 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; (to the extent applicable)
- g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable on the Company during the Audit period)
- h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; and (Not applicable on the Company during the Audit period)
- i) The Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015; (to the extent applicable)

- j) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (Not applicable on the Company during the Audit period)

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. The Listing Agreements entered into by the Company with BSE Limited.

During the period under review, the Company has duly complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above, except the vacancy caused by resignation of the Company Secretary was filed with delay of 1.5 months in accordance with Regulation 6 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We further report that:

- 1. Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent within stipulated time, 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.

2. Majority decision is carried through while the dissenting members' views (if any) are captured and recorded as part of the minutes.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that, the compliance by the Company of applicable financial laws like direct & indirect tax laws and maintenance of financial records and books of accounts has not been reviewed in this Audit since the same have been subject to review by statutory financial audit and other designated professionals.

We further report that there were no specific events/actions having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. referred to above.

Thanking You

Yours Sincerely

**For Shailendra Roy & Associates
(Company Secretaries)**

Shailendra Kumar Roy

ACS No.: 25823

C.P. No.: 11738

UDIN: A025823G000675472

PR Certificate No.- 3605/2023

Date: 28-06-2025

Annexure-A

**To,
The Members,
RACONTEUR GLOBAL RESOURCES LIMITED
(FORMERLY KNOWN AS GANESH FILMS INDIA LIMITED)
503, Floor-5, Plot-461d, A Wing Parshvanath Gardens,
Bhaudaji Rd, Kings Circle, Matunga, Mumbai City,
Mumbai, Maharashtra, India, 400019**

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 processes as were appropriate to obtain reasonable assurances about the correctness of the contents of the Secretarial records. The verification was done on test check basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Wherever required, we have obtained the management representation about the compliance of laws, rules and regulations and happening of events etc.

5. 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 procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficiency or effectiveness with which management has conducted the affairs of the company

Thanking You

Yours Sincerely

**For Shailendra Roy & Associates
(Company Secretaries)**

Shailendra Kumar Roy

ACS No.: 25823

C.P. No.: 11738

UDIN: A025823G000675472

PR Certificate No.- 3605/2023

Date: 28.06.2025

Annexure-IV

CFO CERTIFICATE

Pursuant to Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To

The Board of Directors

Raconteur Global Resources Limited

(Formerly Known as Ganesh Films India Limited)

503, 5th Floor, Plot 461D, A Wing, Parshvanath Gardens,

Bhaudaji Road, Kings Circle, Matunga

Mumbai, Maharashtra, 400019

I, Hina, Whole Time Director and Chief Financial Officer (CFO) of the company to the best of my knowledge and belief hereby certify that the Financial Statement for the Financial Year ended 31st March, 2025 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

For and on behalf of the Board of Directors

Raconteur Global Resources Limited

(Formerly known as Ganesh Films India Limited)

Sd/-

Hina

Whole Time Director and Chief Financial Officer

Date: 27-05-2025

Place: Punjab

Independent Auditor's Report

**To the Members of Raconteur Global Resources Limited
(Formerly known as Ganesh Films India Limited)**

Qualified Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the accompanying financial statements of **Raconteur Global Resources Limited (Formerly known as Ganesh Films India Limited)** (“the Company”), which comprises of the Balance Sheet as at 31 March 2025, the Statement of Profit and Loss and the Statement of Cash Flow for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as “financial statements”).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements gives a true and fair view in conformity with the aforesaid AS and other accounting principles generally accepted in India prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015, as amended, (“AS”) and other accounting principles generally accepted in India, *except for the effects of matter described in the “Basis for Qualified Opinion” paragraph below*, of the state of affairs of the Company as at 31 March 2025, the profit and its cash flow statement for the year ended on that date.

Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 the Financial Statements 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 Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion except for the following qualified opinion as mentioned below:

1. The balances of trade receivables, trade payables, loans and advances given and taken are subject to confirmations, reconciliation and consequential adjustments if any.

In the absence of such confirmations and appropriate audit evidence, we are unable to determine whether any adjustments are necessary in respect of the balances of trade receivables and trade payables as at the balance sheet date, and the related effects on the financial statements for the year.

Emphasis of Matter:

We draw attention to Note 3 of the financial statements, which describes those certain balances of trade receivables, trade payables, loans and advances remain unconfirmed. Our opinion is not modified in respect of this matter, as already described in the Basis for Qualified Opinion paragraph. In view of above, we are unable to comment upon the resultant impact of the above on the profit for the year, reserve and surplus, investment, loans and advances, trade receivables, trade payables, current and non-current assets and liabilities, as at balance sheet date.

Key Audit Matters:

Key audit matters are those matters that, in our professional judgment, 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 as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S.No.	Key Audit Matter	Auditor's Response
1.	The Company has carried out some cash transactions during the year, including receipts from trade receivables and payments to trade payables outstanding as at the end of the previous financial year	As explained to us, the Company has maintained proper records of transactions and balances. However, in respect of significant cash receipts from trade receivables and payments to trade payables pertaining to the previous year, no external confirmations or ledgers from respective parties were made available to us. Further, We are unable to ascertain whether such transactions were in compliance with applicable provisions of the Income Tax Act, 1961 including but not limited to Sections 40A(3), 269SS, and 269ST, in the absence of supporting confirmations or detailed party records.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for 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, financial performance, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, read with relevant rules issued

thereunder. 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 intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable 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 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 the financial statements.

As part of an audit in accordance with 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 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system 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 of 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 a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements 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 financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the

financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's 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.

Our opinion

Report on Other Legal and Regulatory Requirements

1. 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, and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
 - d. In our opinion, the aforesaid financial statements comply with the specified relevant accounting standard, read with Rule 7 of the Companies (Accounts) Rules, 2014 except mentioned in of emphasis of matters.

- e. On the basis of the written representations received from the directors as on 25th May 2025 taken on record by the Board of Directors, none of the directors, is disqualified as on 31 March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in “**Annexure A**”.
- g. With respect to the other 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 knowledge and based on the information and explanations provided to us, during the period under review, the Company had inadequate profits and paid remuneration to its directors. However, since the Company had inadequate profits, it was required to obtain approval from its members in accordance with Schedule V of the Companies Act, 2013, and the same has been duly complied with.

With respect to the other matters included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2020, in our opinion and to our best of us information and according to the explanations given to us:

- i. The Company does not have any pending litigations that would affect its financial position.

- ii. The Company did not have any long-term contracts, including derivative contracts for which there were any material foreseeable losses;
- iii. There were no amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned 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, whether, 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;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the

Company shall, whether, 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;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- v. Since, the Company has not paid or proposed dividend for the year, section 123 of the Act is not applicable.
- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility but the same has not been operated throughout the year for all relevant transactions recorded in the software.

2. As required by Companies (Auditor's report) Order 2020 (hereinafter referred to as 'the Order') issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure B**", a statement on the matters specified in paragraphs 3 and 4 of the said Order, to the extent applicable.

For Kapil Sandeep & Associates
Chartered Accountants
Firm Registration No. 016244N

CA. Surinder Pal Singh
Partner
Membership No. 511569
UDIN: 25511569BMIFUF9915

Place: Mohali
Date: 27 May 2025

“Annexure A”

Report on Internal Financial Controls with reference to financial statements

Report on the Internal Financial Controls 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 **RACONTEUR GLOBAL RESOURCES LIMITED (FORMERLY KNOWN AS GANESH FILMS INDIA LIMITED)** (“the Company”) as of 31 March 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management 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 ('ICAI'). 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, including adherence to company's policies, 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 Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting 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") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 judgment, 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 authorizations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations 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 be detected. Also, projections of any evaluation of

the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Basis of Qualified Opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified in the Company's internal financial controls over financial reporting as at 31 March 2025. Control deficiencies were noted in:

- i. The balances of trade receivables, trade payables, loans and advances given and taken are subject to confirmations, reconciliation and consequential adjustments if any.
- ii. The Company has carried out significant cash transactions during the year, including receipts from trade receivables and payments to trade payables outstanding as at the end of the previous financial year. However, the Company has not provided us with direct external confirmations or sufficient supporting documentation, such as party ledgers, to validate these transactions.

These control deficiencies could potentially result into inappropriate measurement and presentation related to the impairment allowance relating to balances of trade receivables, trade payables, loans and advances given and taken.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Company's annual or interim financial statements will not be prevented or detected on a

timely basis.

Qualified Opinion

In our opinion, to the best of our information and according to the explanations given to us, because of the possible effects of the material weaknesses described in Basis for Qualified Opinion paragraph above on the achievement of the objectives of the control criteria, the Company has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of 31 March, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the standalone financial statements of the Company as at and for the year ended 31st March, 2025, and these material weaknesses affect our opinion on the said financial statements of the Company.

For Kapil Sandeep & Associates
Chartered Accountants
Firm Registration No. 016244N

CA. Surinder Pal Singh
Partner
Membership No. 511569
UDIN: 25511569BMIFUF9915
Place: Mohali
Date: 27 May 2025

ANNEXURE “B” TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 2 under the heading “Report on Other Legal and Regulatory Requirements” of our report of even date.)

- i. In respect of its property, plant and equipment and intangible assets:
 - a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

(B) The Company has maintained proper records showing full particulars of intangible assets.
 - b) 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 regular programmed of physical verification of its property, plant and equipment by which all property, plant and equipment are verified in a phased manner on yearly basis. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.
 - c) According to information & explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties were held in the name of the Company.
 - d) 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 assets) and intangible assets during the year.

- e) According to information and explanations given to us, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

- ii. a) As explained to us & on the basis of the records examined by us, in our opinion, the company does not hold any inventory.

b) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

- iii. In respect of the Company's investments, loan, guarantee or security:

According to the information and explanation given to us, the Company has not granted loans, secured or unsecured, to companies, firms, limited liability partnerships or other parties covered in the register maintained under Section 189 of the Act and accordingly, the provisions of Clause (iii) (a) to (c) of Para 3 of the Order are not applicable to the Company.

- iv. According to information and explanations given to us, the Company has not granted any loan, secured or unsecured, or

provided any guarantee or security to the parties covered under Section 185 of the Act during the year. With respect to investments, provisions of Section 186 of the Act have been complied with.

- v.** In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the provisions of Sections 73 to 76 of the Companies Act, 2013 and the rules framed there under. Accordingly, Clause (v) of paragraph 3 of the Order is not applicable to the Company.
- vi.** In our opinion and according to information and explanation given to us, maintenance of cost records under section (1) of Section 148 of the Companies Act, 2013 is not applicable of the Company, as required under Rule 3 of the Companies (Cost Records and Audit) Amendment Rules, 2014.
- vii.** In respect of statutory dues:

 - a) According to the information and the explanations given to us, the Company has been generally regular in depositing undisputed statutory dues including provident fund, income tax, service tax, GST, cess and other statutory dues applicable to it, with the appropriate authorities. There were outstanding statutory dues on account of GST amounting to Rs. 15,17,831.85 and TDS of Rs 52,251/- as on 31 March 2025 for a period of more than six months from the date they became payable and moreover, GST reconciliation is not available with the company to verify it.
 - b) According to information and explanations given to us, there are no dues on account of income tax, service tax, GST and other statutory dues which have not been deposited with the appropriate authorities on account of any dispute.

- viii.** There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix.**
- a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company do not have any borrowings from financial institutions, government or dues to debenture holders.
 - b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
 - c) Based on our audit procedures and on the basis of information and explanations given to us, working term loans raised by the Company during the year and outstanding working term loans at the beginning of the year have been applied by the Company during the year for the purposes for which they were raised and same has been paid during the year.
 - d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
 - e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
- x.**
- a) Based on our audit procedures and according to the information given by the management, money raised by way of further public offer during the year by issuing 22,05,877 equity shares @ Rs. 34/-

per share (Base Price Rs.10/-, Premium Rs. 24/-) **and the same were applied for the purposes for which those are raised.**

- b) 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 utilized funds raised by way of preferential allotment of 22,05,877 equity shares @ Rs. 34/- per share (Base Price Rs.10/-, Premium Rs. 24/-) for the purposes for which they were raised, except for the following:

Nature of Securities viz. Equity shares /Preference shares /Convertible debentures	Purpose for which funds were raised	Total Amount Raised /opening un- utilized balance	Amount utilized for the other purpose	Un-utilized balance as at Balance sheet date	Remarks, if any
NA					

- Xi.** a) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given to us, we report that no fraud by the Company or on the Company has been noticed or reported during the year.

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 and up to the date of this report.

- c) According to the information and explanations given to us, the Company has not received any whistle blower complaints during the year (and up to the date of this report), while determining the nature, timing and extent of our audit procedures.
- xii.** In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii.** In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- xiv.** (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
- (b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.
- 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 Companies Act, 2013 are not applicable to the Company.
- xvi.** a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. The Company has not incurred cash losses in the financial year. However, in the immediately preceding financial year the company incurred cash losses of Rs. 29.98 Lakhs.

xviii. There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable

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 the audit report indicating that Company is not capable of 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 Company is not required to spent amounts towards Corporate Social Responsibility as it does not fulfill the condition given under section 135 of Companies Act, 2013. Accordingly, reporting on

clauses 3(xx) (a) and 3(xx)(b) of the Order is not applicable to the Company.

- xxi.** The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For Kapil Sandeep & Associates
Chartered Accountants
Firm Registration No. 016244N

CA. Surinder Pal Singh
Partner
Membership No. 511569
UDIN: 25511569BMIFUF9915

Place: Mohali
Date: 27 May 2025

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results (Standalone Basis)

<u>Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025</u> [See Regulation 33 of the SEBI (LODR) Regulations, 2015]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (In Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	50.74	50.74
	2.	Total Expenditure	34.32	34.32
	3.	Net Profit/(Loss)	16.42	16.42
	4.	Earnings Per Share	0.32	0.32
	5.	Total Assets	2505.91	2505.91
	6.	Total Liabilities	651.78	651.78
	7.	Net Worth	1854.13	1854.13
	8.	Any other financial item(s) (as felt appropriate by the management)		
II.	<u>Audit Qualification (each audit qualification separately):</u>			
	a.	Details of Audit Qualification: The Statutory Auditors have qualified the audit report for the financial year ended March 31, 2025, in respect of non-receipt of external confirmations and absence of sufficient appropriate audit evidence related to certain trade receivables, trade payables, and loans and advances. The Company has undertaken significant cash transactions related to these balances, and due to lack of confirmations, the impact, if any, on the financial results remains unascertainable.		

- | | |
|--|--|
| | <p>b. Type of Audit Qualification: Qualified Opinion</p> <p>c. Frequency of qualification: Repetitive</p> <p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:
Not Quantifiable</p> <p>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p> <p>(i) Management's estimation on the impact of audit qualification: The Company has relied on internal documentation and accounting records to validate the related transactions and believes the balance are correctly stated. However, due to lack of third-party confirmations, no reliable estimate of potential misstatement, if any, can be made.</p> <p>(ii) If management is unable to estimate the impact, reasons for the same: The Company could not obtain external confirmations from certain parties despite multiple requests in absence of independent corroborative evidence, the impact of any potential misstatement on the financial statements could not be reasonably estimated.</p> |
|--|--|

	<p>(iii) Auditors' Comments on (i) or (ii) above:</p> <p>We agree with the management's position that external confirmations were not available and that the financial impact of any potential misstatements is not determinable in the absence of sufficient appropriate audit evidence.</p>
--	--

Signatories

**For Raconteur Global Resources Limited
(Formerly Known as Ganesh Films India Limited)**

**Sd/-
Tushar Virender Pratap Singh
Independent Director- Chairperson (Audit Committee)
DIN: 10388960**

**Sd/-
Hina
Whole Time Director
(DIN: 09534689)**

**For Kapil Sandeep and Associates
Chartered Accountant
(FRN: 0016244N)**

**Sd/-
Surinder Pal Singh
Partner
Membership No.: 511569
UDIN: 25511569BMIFUF9915**

**Place: Mohali
Date: 27.05.2025**

RACONTEUR GLOBAL RESOURCES LIMITED
(Formerly Known as Ganesh Films India Limited)
503, A WING, PARSHVANATH GARDENS, FLOOR-5, PLOT -461D,
BHAUDAJI ROAD, KINGS CIRCLE, MATUNGA, MATUNGA, MUMBAI-400019
QCIN : L74994MH2018PLC307613

(F.Y. 2024-2025)

Balance Sheet as at 31st March 2025

₹ in lakhs

Particulars	Note No.	As at 31st March 2025	As at 31st March 2024
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	521.36	300.77
Reserves and surplus	2	1,332.77	789.93
Money received against share warrants		-	-
		1,854.13	1,090.70
Share application money pending allotment		-	500.00
Non-current liabilities			
Long-term borrowings		-	-
Deferred tax liabilities (Net)	3	-	-
Other long term liabilities		-	-
Long-term provisions		-	-
		-	-
Current liabilities			
Short-term borrowings	4	528.85	0.71
Trade payables	5		
(A) Micro enterprises and small enterprises		-	-
(B) Others		13.99	13.71
Other current liabilities	6	108.94	27.13
Short-term provisions		-	-
		651.78	41.55
TOTAL		2,505.91	1,632.25

Particulars	Note No.	As at 31st March 2025	As at 31st March 2024
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	7		
Property, Plant and Equipment		0.96	0.61
Intangible assets		0.13	0.13
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)		83.28	83.35
Long-term loans and advances	8	1,809.72	1,533.76
Other non current assets	9	45.96	-
		1,940.05	1,617.85
Current assets			
Current investments		-	-
Inventories		-	-
Trade receivables	10	23.44	11.10
Cash and cash equivalents	11	0.14	0.30
Short-term loans and advances		542.00	-
Other current assets	12	0.28	3.00
		565.86	14.40
TOTAL		2,505.91	1,632.25

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Kapil Sandeep and Associates

Chartered Accountant

(FRN: 0016244N)

For and on behalf of the Board of Directors

Sd/-

Surinder Pal Singh

Partner

Membership No.: 511569

UDIN : 25511569BMIFUF9915

Place: Mohali

Date: 27/05/2025

Sd/-

Hina

Whole Time Director & CFO

DIN: 09534689

Sd/-

Surinder Kumar Kalra

Whole Time Director

DIN: 10779178

Sd/-

Anurag Garg

Company Secretary

RACONTEUR GLOBAL RESOURCES LIMITED
(Formerly Known as Ganesh Films India Limited
503, A WING, PARSHVANATH GARDENS, FLOOR-5, PLOT -461D,
BHAUDAJI ROAD, KINGS CIRCLE, MATUNGA, MATUNGA, MUMBAI-400019
QCIN : L74994MH2018PLC307613

(F.Y. 2024-2025)

Statement of Profit and loss for the year ended 31st March 2025 ₹ in lakhs

Particulars	Note No.	31st March 2025	31st March 2024
Revenue			
Revenue from operations	13	50.00	-
Other income	14	0.74	171.57
Total Income		50.74	171.57
Expenses			
Cost of material Consumed		-	-
Purchase of stock-in-trade		-	-
Changes in inventories		-	-
Employee benefit expenses	15	13.36	14.90
Finance costs	16	0.25	-
Depreciation and amortization expenses	17	0.16	0.98
Other expenses	18	20.55	127.83
Total expenses		34.32	143.70
Profit before exceptional, extraordinary and prior period items and tax		16.42	27.87
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		16.42	27.87
Extraordinary items		-	-
Prior period item		-	-
Profit before tax		16.42	27.87
Tax expenses			
Current tax		-	-
Deferred tax	19	0.07	(83.35)
Excess/short provision relating earlier year tax		-	-
Profit(Loss) for the period		16.35	111.22

Statement of Profit and loss for the year ended 31st March 2025 ₹ in lakhs

Particulars	Note No.	31st March 2025	31st March 2024
Earning per share-in ₹			
Basic	20		
Before extraordinary Items		0.54	3.70
After extraordinary Adjustment		0.54	3.70
Diluted			
Before extraordinary Items		-	-
After extraordinary Adjustment		-	-

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Kapil Sandeep and Associates

Chartered Accountant

(FRN: 0016244N)

For and on behalf of the Board of Directors

Sd/-

Surinder Pal Singh

Partner

Membership No.: 511569

UDIN : 25511569BMIFUF9915

Place: Mohali

Date: 27/05/2025

Sd/-

Hina

Whole Time Director & CFO

DIN: 09534689

Sd/-

Surinder Kumar Kalra

Whole Time Director

DIN: 10779178

Sd/-

Anurag Garg

Company Secretary

RACONTEUR GLOBAL RESOURCES LIMITED

(Formerly Known as Ganesh Films India Limited)

503, A WING, PARSHVANATH GARDENS, FLOOR-5, PLOT -461D,

BHAUDAJI ROAD, KINGS CIRCLE, MATUNGA, MATUNGA, MUMBAI-400019

QCIN : L74994MH2018PLC307613

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2025

₹ in lakhs

	PARTICULARS	31st March 2025	31st March 2024
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	16.42	27.87
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	0.16	0.98
	Finance Cost	0.25	
	Interest received	(0.01)	
	Other Inflows / (Outflows) of cash	529.41	
	Operating profits before Working Capital Changes	546.23	28.85
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(12.34)	12.47
	Increase / (Decrease) in trade payables	0.28	(73.03)
	Increase / (Decrease) in other current liabilities	81.81	-
	(Increase) / Decrease in Short Term Loans & Advances	(542.00)	-
	(Increase) / Decrease in other current assets	2.71	29.78
	Cash generated from Operations	76.70	1.94
	Net Cash flow from Operating Activities(A)	76.70	1.94
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(0.51)	
	Interest Received	0.01	
	Cash advances and loans made to other parties	(527.13)	(298.19)
	Cash advances and loans received back	251.17	
	Other Inflow / (Outflows) of cash	(45.96)	
	Net Cash used in Investing Activities(B)	(322.43)	(298.19)

	PARTICULARS	31st March 2025	31st March 2024
C.	Cash Flow From Financing Activities		
	Finance Cost	(0.25)	
	Increase in /(Repayment) of Short term Borrowings	528.14	(200.00)
	Increase /(Decrease) in share capital	220.59	
	Increase /(Decrease) in share application money pending allotment	(500.00)	500.00
	Other Inflows /(Outflows) of cash	(2.92)	
	Net Cash used in Financing Activities(C)	245.56	300.00
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(0.16)	(0.13)
E.	Cash & Cash Equivalents at Beginning of period	0.30	0.44
F.	Cash & Cash Equivalents at End of period	0.14	0.30
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	(0.16)	(0.13)
H.	Difference (F-(D+E))		

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Kapil Sandeep and Associates

Chartered Accountant

(FRN: 0016244N)

For and on behalf of the Board of Directors

Sd/-

Surinder Pal Singh

Partner

Membership No.: 511569

UDIN : 25511569BMIFUF9915

Place: Mohali

Date: 27/05/2025

Sd/-

Hina

Whole Time Director & CFO

DIN: 09534689

Sd/-

Surinder Kumar Kalra

Whole Time Director

DIN: 10779178

Sd/-

Anurag Garg

Company Secretary

Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions

Notes to Financial statements for the year ended 31st March 2025
The previous year figures have been regrouped / reclassified,
wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in lakhs

Particulars	As at 31st March 2025	As at 31st March 2024
Authorised :		
7000000 (31/03/2024:7000000) Equity shares of Rs. 10.00/- par value	700.00	700.00
Issued :		
5213561 (31/03/2024:3007684) Equity shares of Rs. 10.00/- par value	521.36	300.77
Subscribed and paid-up :		
5213561 (31/03/2024:3007684) Equity shares of Rs. 10.00/- par value	521.36	300.77
Total	521.36	300.77

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in lakhs

	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	30,07,684	300.77	30,07,684	300.77
Issued during the Period	22,05,877	220.59	-	-
Redeemed or bought back during the period	-	-	-	-
Outstanding at end of the period	52,13,561	521.36	30,07,684	300.77

Note: During the year the company have allotted 22,05,877 equity shares @ Rs.34/- per share (Face value Rs.10/- and Share premium Rs.24/-) through preferential issue.

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2025		As at 31st March 2024	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	Karan Singh Thandi	5,88,235	11.28	-	
Equity	Sampat Singh Ahluwalia	5,88,235	11.28	-	
Equity	Sanjambir Singh	2,94,117	5.64	-	
Equity	Gaurav Kumar	-		6,31,613	21.00
Equity	Rajiv Vashisht	-		6,56,736	21.84
Equity	Annaya Management Consultancy Private Limited	-		5,41,383	18.00
Equity	Amit Bajaj	3,08,658	5.92	1,61,600	5.37
	Total :	17,79,245	34.12	19,91,332	66.21

Details of shares held by Promoters

		Current Year				Previous Year			
Promoter name	Particulars	Shares at beginning		Shares at end		Shares at beginning		Shares at end	
		Number	%	Number	%	Number	%	Number	%
Rajiv Vashisht	Equity [NV: 10.00]	656736	21.84	736	0.01	656736	21.84	656736	21.84
Gaurav Kumar	Equity [NV: 10.00]	631613	21.00	1213	0.02	1213	0.04	631613	21.00
Annaya Management Consultancy Private Limited	Equity [NV: 10.00]	541383	18.00	583	0.01	72583	2.41	541383	18.00
Total		1829732		2532		730532		1829732	

Note No. 2 Reserves and surplus

₹ in lakhs

Particulars	As at 31st March 2025	As at 31st March 2024
Surplus		
Opening Balance	(308.57)	(419.78)
Add: Profit for the year	16.35	111.22
Less: Adjustment	(2.92)	-
Closing Balance	(295.14)	(308.56)
Securities premium		
Opening Balance	1,098.50	1,098.50
Add: Additions in Security Premium Account	529.41	-
Less : Deletion during the year	-	-
Closing Balance	1,627.91	1,098.50
Balance carried to balance sheet	1,332.77	789.94

Note No. 3 Deferred Tax

₹ in lakhs

Particulars	As at 31st March 2025	As at 31st March 2024
Deferred tax liability		
Deferred tax Liability during the year	0.07	-
Gross deferred tax liability	0.07	-
Deferred tax assets		
Deferred tax asset	83.35	83.35
Gross deferred tax asset	83.35	83.35
Net deferred tax assets	83.28	83.35
Net deferred tax liability	-	-

Note No. 4 Short - term borrowings

₹ in lakhs

Particulars	As at 31st March 2025	As at 31st March 2024
Other Loans and advances		
Unsecured Loans & Advances	528.85	0.71
	528.85	0.71
	-	-
Total	528.85	0.71

Note No. 5 Trade payables

₹ in lakhs

Particulars	As at 31st March 2025	As at 31st March 2024
(B) Others		
Others	13.99	13.71
	13.99	13.71
Total	13.99	13.71

Trade Payables Ageing Schedule

₹ in lakhs

Payment date not defined (Outstanding for following periods from due date of Transaction)

Particular	Current Year					Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME					0.00					0.00
Others		13.99			13.99	13.71				13.71
Disputed Dues-MSME					0.00					0.00
Disputed- Others					0.00					0.00

(a) Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2 **₹ in lakhs**

Particular	Current Year	Previous Year
(A)(i) Principal amount remaining unpaid	—	—
(A)(ii) Interest amount remaining unpaid	—	—
(B) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	—	—
(C) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	—	—
(D) Interest accrued and remaining unpaid	—	—
(E) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	—	—

Note No. 6 Other current liabilities

₹ in lakhs

Particulars	As at 31st March 2025	As at 31st March 2024
Others payables		
Professional Tax Payable		(0.28)
Expense Payable	7.70	18.32
Ganesh Films	85.54	-
Statutory Payables	15.70	9.10
	108.94	27.13
Total	108.94	27.13

Note No. 7 Property, Plant and Equipment and Intangible assets as at 31st March 2025 ₹ in lakhs

Assets		Gross Block						Accumulated Depreciation/ Amortisation				Net Block	
	Useful Life (In Years)	Balance as at 1st April 2024	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2025	Balance as at 1st April 2024	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2025	Balance as at 31st March 2024		
A Tangible assets													
Own Assets													
Furniture	8.00	0.48	-	-	-	0.48	0.26	0.06	-	0.31	0.17		
Computers	3.00	3.53	0.51	-	-	4.04	3.26	0.10	-	3.35	0.68		
Office Equipments	8.00	2.48	-	-	-	2.48	2.37	0.01	-	2.38	0.11		
Total (A)		6.49	0.51	-	-	7.00	5.88	0.16	-	6.04	0.96		
P.Y Total		6.49	-	-	-	6.49	5.00	0.89	-	5.88	0.61		
											1.50		

Continue next Page

Note No. 7 Property, Plant and Equipment and Intangible assets as at 31st March 2025 ₹ in lakhs

Assets		Gross Block					Accumulated Depreciation/ Amortisation				Net Block	
	Useful Life (In Years)	Balance as at 1st April 2024	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2025	Balance as at 1st April 2024	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2025	Balance as at 31st March 2024	
B Intangible assets												
Software & Website	5.00	2.59	-	-	-	2.59	2.46	-	-	2.46	0.13	
Total (B)		2.59	-	-	-	2.59	2.46	-	-	2.46	0.13	
P.Y Total		2.59	-	-	-	2.59	2.37	0.09	-	2.46	0.22	
Current Year Total (A + B)		9.09	0.51	-	-	9.59	8.34	0.16	-	8.51	0.74	
Previous Year Total		9.09	-	-	-	9.09	7.37	0.98	-	8.34	1.72	

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
3. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

Note No. 8 () Loans and advances

₹ in lakhs

Particulars	As at 31st March 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Intercompany Advances given - Others *	1,075.14	157.00	799.17	-
Advances For Film Distribution and Satellite Rights	734.58	-	734.58	-
Rajiv Vashisht	-	385.00	-	-
	1,809.72	542.00	1,533.75	-
Total	1,809.72	542.00	1,533.75	-

Note No. 9 Other non-current assets

₹ in lakhs

Particulars	As at 31st March 2025	As at 31st March 2024
Trade receivables	45.96	-
Other Assets		
Total	45.96	-

Non-Current (Current Year)

₹ in lakhs

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	-	-	45.96	-	-	45.96
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

Non-Current (Previous Year)

₹ in lakhs

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	-	-	-	-	-	-
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

Note No. 10 Trade receivables

₹ in lakhs

Particulars	As at 31st March 2025	As at 31st March 2024
Secured, Considered good	-	11.10
Unsecured, Considered Good	23.44	-
Doubtful	-	-
Allowance for doubtful receivables	-	-
Total	23.44	11.10

(Current Year)

₹ in lakhs

Particulars	Payment date not defined(Outstanding for following periods from due date of Transaction					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	-	-	23.44	-	-	23.44
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

(Previous Year)

₹ in lakhs

Particulars	Payment date not defined(Outstanding for following periods from due date of Transaction					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	-	-	11.10	-	-	11.10
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

Note No. 11 Cash and cash equivalents

₹ in lakhs

Particulars	As at 31st March 2025	As at 31st March 2024
Balance with banks		
Current Account	-	0.30
ICICI Bank	0.03	-
YES Bank	0.01	-
Total	0.04	0.30
Cash in hand		
Cash in hand	0.10	-
Total	0.10	-
Total	0.14	0.30

Note No. 12 Other current assets

₹ in lakhs

Particulars	As at 31st March 2025	As at 31st March 2024
Prepaid expenses	-	0.05
Balance with Government Authorities	-	2.95
Other Assets		
TDS Receivable		
Profession Tax Payable	0.28	-
Total	0.28	3.00

Note No. 12 Other Assets

₹ in lakhs

Particulars	31st March 2025	31st March 2024
Prepaid expenses	-	0.05
Balance with Government Authorities	-	2.95
TDS Receivable	-	-
Profession Tax Payable	0.28	-
Total	0.28	3.00

Note No. 13 Revenue from operations

₹ in lakhs

Particulars	31st March 2025	31st March 2024
Sale of services		
Commission Received	50.00	-
	50.00	-
Revenue from operations	50.00	-
Less: Excise duty	-	-
Net revenue from operations	50.00	-

Note No. 14 Other income

₹ in lakhs

Particulars	31st March 2025	31st March 2024
Interest Income		
Interest from CDSL	0.01	-
	0.01	-
Other non-operating income		
Sundry balances written back (net)	-	0.99
Misc Incomes	-	170.58
Other Income	0.73	-
	0.73	171.57
Total	0.74	171.57

Note No. 15 Employee benefit expenses

₹ in lakhs

Particulars	31st March 2025	31st March 2024
Salaries and Wages		
Salaries & Wages	13.36	14.90
	13.36	14.90
Total	13.36	14.90

Note No. 16 Finance costs

₹ in lakhs

Particulars	31st March 2025	31st March 2024
Interest		
Interest on Unsecured Loan	0.25	-
	0.25	-
Total	0.25	-

Note No. 17 Depreciation and amortization expenses ₹ in lakhs

Particulars	31st March 2025	31st March 2024
Depreciation on tangible assets	0.16	0.89
Amortisation on intangible assets	-	0.09
Total	0.16	0.98

Note No. 18 Other expenses ₹ in lakhs

Particulars	31st March 2025	31st March 2024
Advertisement charges	0.43	50.84
Audit Fees	1.50	1.50
Payment to auditors	-	0.75
Contractual Expense	-	1.50
Contractual Expense	-	3.00
Traveling expenses	0.06	8.22
Amount Written Off	0.11	54.04
Fees and subscription	-	0.50
RTA Service Charges	1.15	1.26
Professional Fees	10.13	5.87
Miscellaneous expenses	-	0.35
Annual Issuer Fees	0.14	-
Bank charges	0.30	-
Charges for Monitoring foreign Investment Limit	0.42	-
Depository Fee	0.14	-
E Voting Fee	0.10	-
Printing & stationery	0.23	-
RERA Registration Fee	0.65	-
ROC Expense	2.66	-
ROC Expense	0.30	-

Particulars	31st March 2025	31st March 2024
Software License Fee	0.15	-
Website Expense	0.26	-
Certification Fee	0.50	-
Round Off	-	-
Penalty From Companies SOP	0.40	-
Processing Fee BSE	0.22	-
Stamp Duty Paid	0.70	-
Total	20.55	127.83

Note No. 19 Deferred tax

₹ in lakhs

Particulars	31st March 2025	31st March 2024
Deferred Tax	0.07	(83.35)
Total	0.07	(83.35)

Note No. 20 Earning Per Share

₹ in lakhs

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2025	31st March 2024	31st March 2025	31st March 2024
Basic				
Profit after tax (A)	16.35	111.22	16.35	111.22
Weighted average number of shares outstanding (B)	30,07,684	30,07,684	30,07,684	30,07,684
Basic EPS (A / B)	0.54	3.70	0.54	3.70
Diluted				
Profit after tax (A)	16.35	111.22	16.35	111.22
Weighted average number of shares outstanding (B)	30,07,684	30,07,684	30,07,684	30,07,684
Diluted EPS (A / B)	0.54	3.70	0.54	3.70
Face value per share	10.00	10.00	10.00	10.00

Note No. 4(a) Short-term borrowings: Unsecured Loans & Advances ₹ in lakhs

	As at 31st March 2025	As at 31st March 2024
Particulars	Amount	Amount
IFM Securities Pvt Ltd	-	0.71
Max BioScience Pvt Ltd	100.00	-
Nature Heavens India Pvt Ltd	150.00	-
Rajiv Mines & Minerals Pvt Ltd	4.46	-
Regency Fincorp Limited	160.90	-
Ecomatix Solutions Pvt Ltd	113.50	-
Total	528.85	0.71

Note No. 6(a)(a) Other current liabilities: Expense Payable ₹ in lakhs

Particulars	31st March 2025	As at 31st March 2024
Salary Payable	4.20	14.90
Auditors Remuneration Payable	3.00	2.00
Expenses Payable	-	1.42
Professional Fee	0.50	-
Total	7.70	18.32

Note No. 6(b)(b) Other current liabilities: Statutory Payables ₹ in lakhs

Particulars	31st March 2025	As at 31st March 2024
GST Payable	15.18	8.57
TDS Payable	0.52	0.52
Total	15.70	9.10

Note No. 8(a) (a) Loans and advances : Other loans and advances:

Intercompany Advances given - Others *

₹ in lakhs

Particulars	As at 31st March 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
Dhull Trading Pvt Ltd	741.96	-	214.83	-
Raconteur Granite Limited	283.18	157.00	534.35	-
Silex Granites Private Limited	50.00	-	50.00	-
Total	1,075.14	157.00	799.18	-

Note No. 8(b) (b) Loans and advances : Other loans and advances:

Advances For Film Distribution and Satellite Rights

₹ in lakhs

Particulars	As at 31st March 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
24 AM Studios Pvt.Ltd - Advance	191.18	-	191.18	-
Ganesh Filmes- Advances for Movie Purchase	51.94	-	51.94	-
Mangal Entertainment Pvt.Ltd	160.00	-	160.00	-
Ankit Advertising Pvt.Ltd	25.00	-	25.00	-
Anvis Digital Pvt.Ltd	25.00	-	25.00	-
Assured Advertising & Media Pvt.Ltd	25.00	-	25.00	-
Fistino Vincom Ltd	11.98	-	11.98	-
Iris Mediaworks Limited	100.00	-	100.00	-
Shamaru Construction Pvt.Ltd	144.48	-	144.48	-
Total	734.58	-	734.58	-

Note No. 12(a) Other current assets:Other Assets ₹ in lakhs

Particulars	31st March 2025	As at 31st March 2024
Prepaid expenses	-	0.05
Balance with Government Authorities	-	2.95
TDS Receivable	-	-
Profession Tax Payable	0.28	-
Total	0.28	3.00

**RACONTEUR GLOBAL RESOURCES LIMITED
(FORMERLY KNOWN AS GANESH FILMS INDIA LIMITED)**

**SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL
STATEMENTS**

Note No: 21

A. Significant Accounting Policies

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material

adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition:-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Property, Plant & Equipment:-

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

5. Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the SLM method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

6. Foreign currency Transactions:-

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate

differences arising from conversion in terms of the above are included in the statement of profit and loss.

7. Investments :-

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminutions in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

8. Inventories :-

Company has no inventory during the year.

9. Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the

cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence. The amount of borrowing cost capitalized during the year is **NIL**.

10. Retirement Benefits:-

The retirement benefits are accounted for as and when liability becomes due for payment.

11. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

12. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

13. General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

(B) Notes on Financial Statements

- 1. The information regarding classification of creditors as micro and small enterprise is not available with company, hence information as required by schedule III of the Companies Act 2013 is not given.
- 2. Salaries includes director's remuneration on account of salary Rs. 8,50,000/- (Previous Year Rs.12,40,000 /-).
- 3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

4. Payments to Auditors: (Figures in lakhs)

Auditors Remuneration	2024-2025	2023-2024
Audit Fees	1.50	3.10
Other professional Charges	0.50	Nil
Total	2.00	3.10

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.

6. No provision for retirement benefits has been made, in view of accounting policy No. 10. The impact of the same on Profit & Loss is not determined.

7. Advance to others includes advances to concerns in which directors are interested:

(Figures in lakhs)

Name of Concern	Current Year Closing Balance	Previous Year Closing Balance
Raconteur Granite Limited	440.18	534.35
Dhull Trading Private Limited	741.96	214.83

8. Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. Surinder Kalra (Whole time director)
2. Yogesh Singh Rana (Whole time director)
3. Heena (Whole time director & CFO)
4. Anurag Garg (Company Secretary)

(II) Directors other than KMP

1. Asdullah Mehfuzali Khan
2. Tushar Virendra Pratap Singh
3. Iqbal Singh

(IV) Enterprises owned or significantly influenced by Key Management personnel or their relatives

1. Dhull Trading Private Limited
2. Raconteur Granite Limited
3. Max-Bio Biosciences Private Limited

Transactions with Related parties

(Figures in lakhs)

	Transactions during the year							
	Current Year				Previous year			
Particulars	KMP	Directors other than KMP	Relative of KMP	Enterprises owned or significantly influenced by KMP or their relatives	KMP	Directors other than KMP	Relative of KMP	Enterprises owned or significantly influenced by KMP or their relatives
Loan and Advance given	0.00	0.00	0.00	1,057.45	0.00	0.00	0.00	1149.90
Loan & Advances Received Back	0.00	0.00	0.00	624.49	0.00	0.00	0.00	775.80
Unsecured Loan received	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00
Unsecured loan repaid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Professional Fees paid	0.00	0.00	0.00	0.00	1.32	0.00	0.00	0.00
Remuneration Paid	8.50	0.00	0.00	0.00	7.50	7.40	0.00	0.00

Outstanding Balances

(Figures in lakhs)

Particulars	Current Year			Previous year		
	KMP	Relative of KMP	Enterprises owned or significantly influenced by KMP or their relatives	KMP	Relative of KMP	Enterprises owned or significantly influenced by KMP or their relatives
Loans & Advances	0.00	0.00	1,182.14	0.00	0.00	0.00
Loans - Liability	0.00	0.00	100.00	0.00	0.00	0.00

9. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

10. % of imported & indigenous raw material & consumables

Particulars	2025		2024	
	%	Amount	%	Amount
Imported	0.00	0.00	0.00	0.00
Indigenous	0.00	0.00	0.00	0.00

11.	Value of Imports		
	Raw Material	Nil	Nil
	Finished Goods	Nil	Nil
12.	Expenditure in Foreign Currency	Nil	Nil
13.	Earning in Foreign Exchange	Nil	Nil
14.	Previous year figures have been regrouped/rearranged wherever necessary.		

Signature to notes 1 to 21

In terms of Our Separate Audit Report of Even Date Attached.

For Kapil Sandeep & Associates
Chartered Accountants
Firm Registration No. 016244N

For RACONTEUR GLOBAL RESOURCES LIMITED
(FORMERLY KNOWN AS GANESH FILMS INDIA LIMITED)

CA. Surinder Pal Singh
Membership No. 511569
UDIN: - 25511569BMIFUF9915

HINA
Whole Time Director & CFO
DIN: 09534689

SURINDER KUMAR KALRA
Whole Time Director
DIN: 10779178

Place: - Mohali
Date: - 27/05/2025

ANURAG GARG
Company Secretary