

## 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
<b>NA</b>					

- 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)**

**Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025**  
[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. Audit Qualification (each audit qualification separately):**

- 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>b. Type of Audit Qualification:</b> Qualified Opinion</p> <p><b>c. Frequency of qualification:</b> Repetitive</p> <p><b>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:</b> Not Quantifiable</p> <p><b>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</b></p> <p style="padding-left: 20px;"><b>(i) Management's estimation on the impact of audit qualification:</b> 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 style="padding-left: 20px;"><b>(ii) If management is unable to estimate the impact, reasons for the same:</b> 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>
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	<b>(iii)</b>	<b>Auditors' Comments on (i) or (ii) above:</b>  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.
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**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
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's funds</b>			
Share capital	1	521.36	300.77
Reserves and surplus	2	1,332.77	789.93
Money received against share warrants		-	-
		<b>1,854.13</b>	<b>1,090.70</b>
<b>Share application money pending allotment</b>		-	<b>500.00</b>
<b>Non-current liabilities</b>			
Long-term borrowings		-	-
Deferred tax liabilities (Net)	3	-	-
Other long term liabilities		-	-
Long-term provisions		-	-
		-	-
<b>Current liabilities</b>			
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		-	-
		<b>651.78</b>	<b>41.55</b>
<b>TOTAL</b>		<b>2,505.91</b>	<b>1,632.25</b>

**RACONTEUR GLOBAL RESOURCES LIMITED (formerly Known As Ganesh Films India Limited)**

Particulars	Note No.	As at 31st March 2025	As at 31st March 2024
<b>ASSETS</b>			
<b>Non-current assets</b>			
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	-
		<b>1,940.05</b>	<b>1,617.85</b>
<b>Current assets</b>			
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
		<b>565.86</b>	<b>14.40</b>
<b>TOTAL</b>		<b>2,505.91</b>	<b>1,632.25</b>

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
<b>Revenue</b>			
Revenue from operations	13	50.00	-
Other income	14	0.74	171.57
<b>Total Income</b>		<b>50.74</b>	<b>171.57</b>
<b>Expenses</b>			
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
<b>Total expenses</b>		<b>34.32</b>	<b>143.70</b>
<b>Profit before exceptional, extraordinary and prior period items and tax</b>		<b>16.42</b>	<b>27.87</b>
Exceptional items		-	-
<b>Profit before extraordinary and prior period items and tax</b>		<b>16.42</b>	<b>27.87</b>
Extraordinary items		-	-
Prior period item		-	-
<b>Profit before tax</b>		<b>16.42</b>	<b>27.87</b>
<b>Tax expenses</b>			
Current tax		-	-
Deferred tax	19	0.07	(83.35)
Excess/short provision relating earlier year tax		-	-
<b>Profit(Loss) for the period</b>		<b>16.35</b>	<b>111.22</b>

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

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

	<b>PARTICULARS</b>	<b>31st March 2025</b>	<b>31st March 2024</b>
<b>A.</b>	<b>Cash Flow From Operating Activities</b>		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	16.42	27.87
	<b>Adjustments for non Cash/ Non trade items:</b>		
	Depreciation & Amortization Expenses	0.16	0.98
	Finance Cost	0.25	
	Interest received	(0.01)	
	Other Inflows / (Outflows) of cash	529.41	
	<b>Operating profits before Working Capital Changes</b>	<b>546.23</b>	<b>28.85</b>
	<b>Adjusted For:</b>		
	(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
	<b>Cash generated from Operations</b>	<b>76.70</b>	<b>1.94</b>
	<b>Net Cash flow from Operating Activities(A)</b>	<b>76.70</b>	<b>1.94</b>
<b>B.</b>	<b>Cash Flow From Investing Activities</b>		
	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)	
	<b>Net Cash used in Investing Activities(B)</b>	<b>(322.43)</b>	<b>(298.19)</b>

	<b>PARTICULARS</b>	<b>31st March 2025</b>	<b>31st March 2024</b>
<b>C.</b>	<b>Cash Flow From Financing Activities</b>		
	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)	
	<b>Net Cash used in Financing Activities(C)</b>	<b>245.56</b>	<b>300.00</b>
<b>D.</b>	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(A+B+C)</b>	<b>(0.16)</b>	<b>(0.13)</b>
<b>E.</b>	Cash & Cash Equivalents at Beginning of period	0.30	0.44
<b>F.</b>	Cash & Cash Equivalents at End of period	0.14	0.30
<b>G.</b>	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(F-E)</b>	<b>(0.16)</b>	<b>(0.13)</b>
<b>H.</b>	<b>Difference (F-(D+E))</b>		

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

**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	-	-	-	-
<b>Outstanding at end of the period</b>	<b>52,13,561</b>	<b>521.36</b>	<b>30,07,684</b>	<b>300.77</b>

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
	<b>Total :</b>	<b>17,79,245</b>	<b>34.12</b>	<b>19,91,332</b>	<b>66.21</b>

**Details of shares held by Promoters**

Promoter name	Particulars	Current Year				Previous Year				
		Shares at beginning		Shares at end		Shares at beginning		Shares at end		Change %
		Number	%	Number	%	Number	%	Number	%	
Rajiv Vashisht	Equity [NV: 10.00 ]	656736	21.84	736	0.01	656736	21.84	656736	21.84	0.00
Gaurav Kumar	Equity [NV: 10.00 ]	631613	21.00	1213	0.02	1213	0.04	631613	21.00	20.96
Annaya Management Consultancy Private Limited	Equity [NV: 10.00 ]	541383	18.00	583	0.01	72583	2.41	541383	18.00	15.59
<b>Total</b>		<b>1829732</b>		<b>2532</b>		<b>730532</b>		<b>1829732</b>		

**Note No. 2 Reserves and surplus**

₹ in lakhs

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

**Note No. 3 Deferred Tax**

₹ in lakhs

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

**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
	-	-
<b>Total</b>	<b>528.85</b>	<b>0.71</b>

**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
<b>Total</b>	<b>13.99</b>	<b>13.71</b>

**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, 2006** ₹ 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
<b>Others payables</b>		
Professional Tax Payable		(0.28)
Expense Payable	7.70	18.32
Ganesh Films	85.54	-
Statutory Payables	15.70	9.10
	<b>108.94</b>	<b>27.13</b>
<b>Total</b>	<b>108.94</b>	<b>27.13</b>

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

Assets	Useful Life (In Years)	Gross Block						Accumulated Depreciation/ Amortisation			Net Block	
		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>A Tangible assets</b>												
Own Assets												
Furniture	8.00	0.48	-	-	-	0.48	0.26	0.06	-	0.31	0.17	0.22
Computers	3.00	3.53	0.51	-	-	4.04	3.26	0.10	-	3.35	0.68	0.27
Office Equipments	8.00	2.48	-	-	-	2.48	2.37	0.01	-	2.38	0.11	0.12
<b>Total (A)</b>		<b>6.49</b>	<b>0.51</b>	-	-	<b>7.00</b>	<b>5.88</b>	<b>0.16</b>	-	<b>6.04</b>	<b>0.96</b>	<b>0.61</b>
<b>P.Y Total</b>		<b>6.49</b>	-	-	-	<b>6.49</b>	<b>5.00</b>	<b>0.89</b>	-	<b>5.88</b>	<b>0.61</b>	<b>1.50</b>

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

Assets	Useful Life (In Years)	Gross Block					Accumulated Depreciation/ Amortisation			Net Block	
		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>B Intangible assets</b>											
Software & Website	5.00	2.59	-	-	-	2.59	2.46	-	-	2.46	0.13
<b>Total (B)</b>		<b>2.59</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.59</b>	<b>2.46</b>	<b>-</b>	<b>-</b>	<b>2.46</b>	<b>0.13</b>
<b>P.Y Total</b>		<b>2.59</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.59</b>	<b>2.37</b>	<b>0.09</b>	<b>-</b>	<b>2.46</b>	<b>0.22</b>
<b>Current Year Total (A + B)</b>		<b>9.09</b>	<b>0.51</b>	<b>-</b>	<b>-</b>	<b>9.59</b>	<b>8.34</b>	<b>0.16</b>	<b>-</b>	<b>8.51</b>	<b>0.74</b>
<b>Previous Year Total</b>		<b>9.09</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9.09</b>	<b>7.37</b>	<b>0.98</b>	<b>-</b>	<b>8.34</b>	<b>1.72</b>

**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
<b>Other loans and advances</b>				
Intercorporate 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	-	-
	<b>1,809.72</b>	<b>542.00</b>	<b>1,533.75</b>	<b>-</b>
<b>Total</b>	<b>1,809.72</b>	<b>542.00</b>	<b>1,533.75</b>	<b>-</b>

**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		
<b>Total</b>	<b>45.96</b>	<b>-</b>

**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	-	-
<b>Total</b>	<b>23.44</b>	<b>11.10</b>

**(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
<b>Balance with banks</b>		
Current Account	-	0.30
ICICI Bank	0.03	-
YES Bank	0.01	-
<b>Total</b>	<b>0.04</b>	<b>0.30</b>
<b>Cash in hand</b>		
Cash in hand	0.10	-
<b>Total</b>	<b>0.10</b>	<b>-</b>
<b>Total</b>	<b>0.14</b>	<b>0.30</b>

**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
<b>Other Assets</b>		
TDS Receivable		
Profession Tax Payable	0.28	-
<b>Total</b>	<b>0.28</b>	<b>3.00</b>

**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	-
<b>Total</b>	<b>0.28</b>	<b>3.00</b>

**Note No. 13 Revenue from operations**

₹ in lakhs

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

**Note No. 14 Other income**

₹ in lakhs

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

**Note No. 15 Employee benefit expenses**

₹ in lakhs

Particulars	31st March 2025	31st March 2024
<b>Salaries and Wages</b>		
Salaries & Wages	13.36	14.90
	<b>13.36</b>	<b>14.90</b>
<b>Total</b>	<b>13.36</b>	<b>14.90</b>

**Note No. 16 Finance costs**

₹ in lakhs

Particulars	31st March 2025	31st March 2024
<b>Interest</b>		
Interest on Unsecured Loan	0.25	-
	<b>0.25</b>	<b>-</b>
<b>Total</b>	<b>0.25</b>	<b>-</b>

**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
<b>Total</b>	<b>0.16</b>	<b>0.98</b>

**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	-

<b>Particulars</b>	<b>31st March 2025</b>	<b>31st March 2024</b>
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	-
<b>Total</b>	<b>20.55</b>	<b>127.83</b>

**Note No. 19 Deferred tax**

₹ in lakhs

Particulars	31st March 2025	31st March 2024
Deferred Tax	0.07	(83.35)
<b>Total</b>	<b>0.07</b>	<b>(83.35)</b>

**Note No. 20 Earning Per Share**

₹ in lakhs

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March	31st March	31st March	31st March
	2025	2024	2025	2024
<b>Basic</b>				
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
<b>Diluted</b>				
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	-
<b>Total</b>	<b>528.85</b>	<b>0.71</b>

**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	-
<b>Total</b>	<b>7.70</b>	<b>18.32</b>

**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
<b>Total</b>	<b>15.70</b>	<b>9.10</b>

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

**Intercorporate 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	-
<b>Total</b>	<b>1,075.14</b>	<b>157.00</b>	<b>799.18</b>	<b>-</b>

**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	-
<b>Total</b>	<b>734.58</b>	<b>-</b>	<b>734.58</b>	<b>-</b>

**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	-
<b>Total</b>	<b>0.28</b>	<b>3.00</b>

**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)**

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

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)**

<b>Name of Concern</b>	<b>Current Year Closing Balance</b>	<b>Previous Year Closing Balance</b>
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)**

Particulars	Transactions during the year							
	Current Year				Previous year			
	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**