

# RACONTEUR GLOBAL RESOURCES LIMITED

CIN: L68100MH2018PLC307613, **Regd. Office:** Royal Palms, 3rd Floor A321 Master Mind 4, Aarey,  
Borivali, Goregaon East, Mumbai-400065

**Email Id:** compliance.rgrl@gmail.com | **Website:** [www.rgrl.in](http://www.rgrl.in) | **Tel No:** +91 8360141408

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**Date: 25<sup>th</sup> June 2026**

**To**  
**The Listing Department**  
**BSE Limited,**  
**25th Floor, Phiroze Jeejeebhoy Towers,**  
**Dalal Street Mumbai, Maharashtra – 400001**

**Sub: IN REFERENCE TO THE BSE MAIL DATED 10<sup>TH</sup> JUNE, 2026 AND 24<sup>TH</sup> JUNE, 2026 REGARDING THE RE-SUBMISSION OF COMPLETE FINANCIAL RESULTS ALONG WITH REVISED STATEMENT OF IMPACT OF AUDIT QUALIFICATIONS AS PER SEBI FORMAT**

**Ref: Raconteur Global Resources Limited (Scrip Code: 541703)**

Dear Sir/Madam,

In reference to the BSE mail dated 24<sup>th</sup> June, 2026 regarding the Submission of Complete Financial Results along with Revised Statement of Impact of Audit Qualifications as per SEBI Format, we wish to inform you that the Audited Financial Results of the Company (Standalone and Consolidated) for the half year and financial year ended on 31<sup>st</sup> March 2026 were considered and approved by the Board of Directors at their meeting held on Saturday, 30<sup>th</sup> May 2026 and were subsequently filed with BSE on the same day.

Thereafter, the Company received a query from BSE regarding the re-submit the complete financial results along with revised Statement of Impact of Audit Qualifications as per SEBI Circular format for year ended 31<sup>st</sup> March, 2026.

Accordingly, the revised Standalone and Consolidated Statements of Impact of Audit Qualifications, duly prepared in the prescribed format, are annexed with the financial results and enclosed herewith for your reference and record.

Kindly take the same on record.

**For Raconteur Global Resources Limited**

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

**Encl: a/a**

# RACONTEUR GLOBAL RESOURCES LIMITED

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**Date: 30<sup>th</sup> May, 2026**

**To**  
**The Listing Department**  
**BSE Limited,**  
**25th Floor, Phiroze Jeejeebhoy Towers,**  
**Dalal Street Mumbai, Maharashtra – 400001**

**Sub: Outcome of Board Meeting held today i.e., on Saturday, 30<sup>th</sup> May, 2026**

**Ref: Raconteur Global Resources Limited (Scrip Code: 541703)**

**Meeting Conclusion Time: 8:30 P.M.**

Dear Sir/Madam,

Pursuant to Regulation 30 of Chapter IV and Regulation 33 of Chapter IV read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) as amended from time to time, we would like to inform you that the Board of Directors at their meeting held today, i.e., on Saturday, 30<sup>th</sup> May, 2026 commenced at 06:30 P.M. and concluded at 08:30 P.M. have inter alia:

1. Considered and Approved Standalone Audited Financial Results of the Company for the half year and financial year ended on 31st March, 2026;
2. Considered and Approved Consolidated Audited Financial Results of the Company for the half year and financial year ended on 31st March, 2026;
3. Considered and took note of the Audit Report issued by the Statutory Auditors of the Company on the standalone and consolidated financials for the financial year ended on 31<sup>st</sup> March, 2026;

The Audit Reports along with the Standalone and Consolidated Financials for the half year and financial year ended on 31st March, 2026 are annexed herewith and marked as **Annexure-1.**

4. Considered and approved the Appointment of Mr. Shailendra Kumar Roy, Proprietor, M/s Shailendra Roy & Associates, Practicing Company Secretary Firm as Secretarial Auditor of the Company for the Financial Year 2025- 26, upon recommendation received from the Audit Committee.

Disclosure in accordance with the Regulation 30 read with Schedule 111 of SEBI Listing Regulations read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed herewith as **Annexure - II.**

# RACONTEUR GLOBAL RESOURCES LIMITED

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This is for your kind information and record.

**For Raconteur Global Resources Limited**

**SURINDER KALRA**

Digitally signed by SURINDER KALRA  
DN: c=IN, o=Personal,  
pseudonym=cdb025y7mp1wq43jgn9kbgfav0hz,  
2.5.4.20=8221d9f640893616b6c6e181bbdc3a43d9  
723036e7b50754a687df34ec3888,  
postalCode=160036, st=Chandigarh,  
serialNumber=b3efce6f56ee8ef699a68f13c2f95e2  
83dc1481970b6fd7c7a66572d22e444,  
cn=SURINDER KALRA  
Date: 2026.05.30 21:25:00 +05'30'

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



Annexure - 1

**INDEPENDENT AUDITOR'S REPORT ON THE STANDALONE FINANCIAL RESULTS OF  
RACONTEUR GLOBAL RESOURCES LIMITED  
PURSUANT TO THE APPLICABLE PROVISIONS OF THE SEBI (LISTING OBLIGATIONS  
AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS APPLICABLE TO  
SME LISTED ENTITIES**

To,  
The Board of Directors  
Raconteur Global Resources Limited

**Report on the Audit of the Standalone Financial Results**

**1. Qualified Opinion**

We have audited the Standalone Financial Results ("*the Statement*") of **Raconteur Global Resources Limited** ("the Company") for the half-year and year ended 31<sup>st</sup> March 2026, attached herewith, being submitted by the Company pursuant to the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable to entities listed on the SME Exchange/Emerge Platform.

In our opinion and to the best of our information and according to the explanations given to us, *except for the effects of the matters described in the Basis for Qualified Opinion section of our report*, the Statement:

- a) is presented in accordance with the requirements of the applicable SEBI Listing Regulations for SME listed entities in this regard; and
- b) gives a true and fair view in conformity with the Accounting Standards (AS) prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Accounting Standards) Rules, 2006, as amended, and other accounting principles generally accepted in India, of the net profit/(loss) and other financial information of the Company for the half-year and year ended 31<sup>st</sup> March 2026.

**2. Basis for Qualified Opinion**

We conducted our audit of the Statement in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities 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 (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the Standalone Financial Results except for the matters described below:



(i) **Non-receipt of External Balance Confirmations (SA 505):** External balance confirmations as required under SA 505 have not been received from the counter-parties. The balances of trade receivables, trade payables, loans and advances given and taken as at 31<sup>st</sup> March 2026 are subject to confirmations, reconciliation and consequential adjustments, if any. In view of the above, we are unable to comment upon the resultant impact on the profit for the year, reserves and surplus, loans and advances, trade receivables, trade payables and current and non-current assets and liabilities as at the balance sheet date.

### 3. Emphasis of Matter

We draw attention to the following matters in the Notes to the Statement:

(i) Certain balances of trade receivables, trade payables, loans and advances remain unconfirmed as at the balance sheet date. As more fully described in the Basis for Qualified Opinion section above, we are unable to comment on the resultant impact on the profit for the year and the related balance sheet items as at 31<sup>st</sup> March 2026.

(ii) The Company has unsecured loans payable from various parties amounting to ₹60,16,39,663/- and loans and advances given amounting to ₹69,47,50,185/- as at the reporting date, which are substantial in comparison to the Company's net worth. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. The going concern assumption is significantly dependent upon the recoverability of such loans and advances, continued support from lenders/creditors and the continuation of the Company's current business activities.

*Our opinion on the Statement is not modified in respect of the above matters.*

### 4. Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Results of the current period. These matters were addressed in the context of our audit of the Standalone Financial Results as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Although reporting on Key Audit Matters is not mandatorily required for SME platform listed entities, we have voluntarily included the following matters given their significance to the audit.

| S.No. | Key Audit Matter   | Auditor's Response   |
|-------|--|--|
| 1.    | Provision for Doubtful Loans and Advances — ₹7,34,58,292/-: During the year, the Company has created provision for doubtful loans and advances amounting to ₹7,34,58,292/- in respect of balances outstanding for a considerable period, where recoverability has been assessed as doubtful by the management. Considering the materiality of the amounts involved and the judgement required in assessing | Our audit procedures included: (a) Obtaining and evaluating management's assessment regarding recoverability; (b) Testing ageing of balances with reference to books of account and ledger records; (c) Examining supporting documents including agreements, invoices, account statements and correspondence; (d) Seeking balance confirmations under SA 505 — confirmations were not received and management's explanations were evaluated; (e) Checking subsequent receipts and payments after |



|    |  |  |
|----|--|--|
|    | recoverability, this matter has been identified as a Key Audit Matter.   | the reporting date; (f) Evaluating reasonableness of management's judgement; (g) Verifying accounting entries and their presentation; and (h) Assessing adequacy of related disclosures. Our opinion is not modified in respect of this matter.  |
| 2. | Write-back of Old Payable Balances — ₹85,53,804.56/-: During the year, the Company has written back old payable balances amounting to ₹85,53,804.56/- in respect of balances outstanding for a considerable period, where payability has been assessed as no longer applicable by the management. Considering the materiality involved and the judgement required in assessing payability, this matter has been identified as a Key Audit Matter.  | Our audit procedures were aligned with those for KAM 1 above. We obtained and evaluated management's assessment of payability of old balances; verified ageing of outstanding amounts; examined available supporting documents; sent balance confirmation requests (confirmations not received — management's explanations evaluated); assessed reasonableness of management's judgement; verified accounting entries; and assessed adequacy of disclosures. Our opinion is not modified in respect of this matter.  |
| 3. | Concentration of Loans and Advances — ₹69,47,50,185/- (80.86% of Total Assets): The Company has given substantial loans and advances to various entities aggregating ₹69,47,50,185/- as at 31st March 2026, representing 80.86% of total assets. The largest outstanding is to Dhull Trading Private Limited — ₹54,19,65,410/- in which a Director of the Company holds a directorship interest. This is identified as a Key Audit Matter due to concentration risk, related party concerns, and the dormant nature of several advances. | Our audit procedures included review of party-wise loan and advance ledgers, loan agreements, board approvals, bank statements and correspondence. We sent balance confirmation requests under SA 505 to parties having significant outstanding balances; where confirmations were not received, alternative procedures were performed including verification of subsequent receipts, ledger movements and bank records. We assessed the impact on going concern and evaluated adequacy of related disclosures. Our opinion is not modified in respect of this matter. |

## 5. Board of Directors' Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Board of Directors, has been prepared on the basis of the related annual Standalone Financial Statements of the Company. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit/(loss) and other financial information in accordance with the Accounting Standards (AS) prescribed under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2006, as amended, and other accounting principles generally accepted in India, and in compliance with the applicable SEBI Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

#### **6. Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

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 Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.



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.

#### **7. Other Matters**

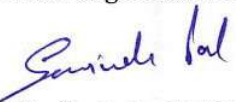
The Standalone Financial Results dealt with by this report have been prepared for the express purpose of filing with the stock exchange in terms of the applicable SEBI Listing Regulations. The Standalone Financial Results for the half-year ended 31<sup>st</sup> March 2026 represent the balancing figures between the audited figures in respect of the full financial year ended 31<sup>st</sup> March 2026 and the published unaudited year-to-date figures up to the half-year ended 30<sup>th</sup> September 2025, which were subject to limited review by us.

*Our opinion on the Standalone Financial Results is not modified in respect of the above matters.*

**For Kapil Sandeep & Associates**

*Chartered Accountants*

**Firm Registration No. 016244N**

  
CA. Surinder Pal Singh

**Partner**

**Membership No. 511569**

**UDIN: 26511569KVWDOL5364**



**Place: Mohali**

**Date: 30th May 2026**

**RACONTEUR GLOBAL RESOURCES LTD**

CIN:L68100MH2018PLC307613

Reg. Office:Royal Palms, 3rd Floor A321 Master Mind 4, Aarey, Borivali, Goregaon East, Mumbai-400065

Email ID: [compliance.rgrl@gmail.com](mailto:compliance.rgrl@gmail.com) Website: <https://rgrl.in/>

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR HALF YEAR AND THE YEAR ENDED 31ST MARCH, 2025

(Amount in Lacs )

| Particulars   | Half yearly ended |                |              | Year Ended      |              |
|---|-------------------|----------------|--------------|-----------------|--------------|
|   | 31.03.2026        | 30.09.2025     | 31.03.2025   | 31.03.2026      | 31.03.2025   |
|   | Audited           | (Unaudited)    | Audited      | (Audited)       | (Audited)    |
| <b>1 Revenue from Operations</b>  |                   |                |              |                 |              |
| (a) Revenue from operations   | 299.83            | -              | 50           | 299.83          | 50.00        |
| (b) Other income  | 478.35            | 5.55           | 0.03         | 483.90          | 0.74         |
| <b>Total Revenue</b>  | <b>778.18</b>     | <b>5.55</b>    | <b>50.03</b> | <b>783.73</b>   | <b>50.74</b> |
| <b>2 Expenses</b>   |                   |                |              |                 |              |
| (a) Cost of materials consumed  | -                 | 34.09          | -            | 34.09           | -            |
| (b) Purchases of stock-in-trade   | 251.44            | -              | -            | 251.44          | -            |
| (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | -                 | (34.09)        | -            | (34.09)         | -            |
| (d) Employee benefits expense   | 4.87              | 5.92           | 11.40        | 10.79           | 13.36        |
| (e) Finance Cost  | 263.73            | 27.24          | 0.24         | 290.97          | 0.25         |
| (f) Depreciation and amortisation expense   | 7.67              | 0.11           | 0.16         | 7.78            | 0.16         |
| (g) Other expenses  | 844.13            | 52.28          | 11.26        | 896.41          | 20.55        |
| <b>Total expenses</b>   | <b>1,371.84</b>   | <b>85.55</b>   | <b>23.06</b> | <b>1,457.39</b> | <b>34.32</b> |
| <b>3 Profit / (Loss) before exceptional and tax</b>                               | <b>(593.66)</b>   | <b>(80.00)</b> | <b>26.97</b> | <b>(673.66)</b> | <b>16.42</b> |
| <b>4 Exceptional items</b>  |                   |                |              |                 |              |
| <b>5 Total Profit before tax</b>  | <b>(593.66)</b>   | <b>(80.00)</b> | <b>26.97</b> | <b>(673.66)</b> | <b>16.42</b> |
| <b>6 Tax expense</b>  | <b>1.10</b>       | <b>-</b>       | <b>-</b>     | <b>1.10</b>     | <b>-</b>     |
| Current Tax   | -                 | -              | -            | -               | -            |
| Deferred Tax  | 1.10              | -              | -            | 1.10            | -            |
| <b>Total tax Expenses</b>   |                   |                |              |                 |              |
| <b>7 Net Profit / (Loss) for the period from continuing operation</b>             | <b>(594.76)</b>   | <b>(80.00)</b> | <b>26.97</b> | <b>(674.76)</b> | <b>16.42</b> |
| <b>8 Profit (Loss) from discontinued operations before tax</b>                    | <b>-</b>          | <b>-</b>       | <b>-</b>     | <b>-</b>        | <b>-</b>     |
| <b>9 Tax expense of discontinued operations</b>                                   | <b>-</b>          | <b>-</b>       | <b>-</b>     | <b>-</b>        | <b>-</b>     |
| <b>10 Net Profit (loss) from discontinued operations</b>                          | <b>-</b>          | <b>-</b>       | <b>-</b>     | <b>-</b>        | <b>-</b>     |
| <b>11 Net Profit / (Loss) for the period</b>                                      | <b>(594.76)</b>   | <b>(80.00)</b> | <b>26.97</b> | <b>(674.76)</b> | <b>16.42</b> |
| <b>12 Other Comprehensive Income</b>  | <b>-</b>          | <b>-</b>       | <b>-</b>     | <b>-</b>        | <b>-</b>     |
| a) Item that will not be reclassified to profit or loss (net of tax)              |                   |                |              |                 |              |
| b) Item that will be reclassified to profit or loss (net of tax)                  |                   |                |              |                 |              |
| <b>13 Total Comprehensive Income for the period</b>                               | <b>-</b>          | <b>-</b>       | <b>-</b>     | <b>-</b>        | <b>-</b>     |
| <b>14 Details of equity share capital</b>   |                   |                |              |                 |              |
| Paid-up equity share capital  | 10,777,844.00     | 52,131,561.00  | 5,213,561.00 | 10,777,844.00   | 5,213,561.00 |
| Face Value of equity share capital  | 10.00             | 10.00          | 10.00        | 10.00           | 10.00        |
| <b>15 Reserve excluding Revaluation Reserves</b>                                  |                   |                |              |                 |              |
| <b>16 Debit Balance in P&amp;L A/c</b>  |                   |                |              |                 |              |
| <b>17 Earnings per share</b>  |                   |                |              |                 |              |
| (a) Basic earning (loss) per share from continuing and discontinued operations    | -7.44             | -0.15          | 0.52         | -8.44           | 0.31         |

|  |       |       |      |       |      |
|--|-------|-------|------|-------|------|
| (b) Diluted earning (loss) per share from continuing and discontinued operations | -7.44 | -0.15 | 0.52 | -8.44 | 0.31 |
|--|-------|-------|------|-------|------|

\*Applicable in case of consolidated results

**Notes :**

- 1 These audited standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015.
- 2 The Company operates in single reporting segment, which is establish and carry on directly or indirectly all or any industry, trade or business of preparing, mining, quarrying, boring, digging of stones, sand, iron ore.
- 3 The Statutory Auditors of the Company have carried out the audit of said standalone financial results for the half year and financial year ended March 31, 2026, in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015. The Statutory Auditors have issued an audit reports an unmodified opinion on these financial results.
- 4 Previous year's/period's figures have been regrouped I rearranged, wherever required.
- 5 These financial results are available on the website of the Company viz. <https://rgrl.in/> and on the website of BSE Limited ([www.bseindia.com](http://www.bseindia.com)).

By order of the Board  
For Raconteur global resources Limited



Place: Zirakpur  
Date: 30-May-2026

Whole Time Director :- HINA  
DIN: 09534689

Standalone Balance Sheet as at 31st March 2026

₹ in rupees

| Particulars   | Note No. | As at 31st March 2026  | As at 31st March 2025  |
|---|----------|------------------------|------------------------|
| <b>EQUITY AND LIABILITIES</b>                       |          |                        |                        |
| <b>Shareholder's funds</b>                          |          |                        |                        |
| Share capital                                       | 1        | 10,77,78,440.00        | 5,21,35,610.00         |
| Reserves and surplus                                | 2        | 8,80,57,606.71         | 13,32,77,184.71        |
| Money received against share warrants               | 3        | 2,53,74,999.00         | -                      |
|   |          | <b>22,12,11,045.71</b> | <b>18,54,12,794.71</b> |
| <b>Share application money pending allotment</b>    |          | -                      | -                      |
| <b>Non-current liabilities</b>                      |          |                        |                        |
| Long-term borrowings                                | 4        | 1,06,75,201.00         | -                      |
| Deferred tax liabilities (Net)                      | 5        | -                      | -                      |
| Other long term liabilities                         |          | -                      | -                      |
| Long-term provisions                                |          | -                      | -                      |
|   |          | <b>1,06,75,201.00</b>  | -                      |
| <b>Current liabilities</b>                          |          |                        |                        |
| Short-term borrowings                               | 6        | 60,31,52,595.80        | 5,28,85,162.26         |
| Trade payables                                      | 7        | -                      | -                      |
| (A) Micro enterprises and small enterprises         |          | -                      | -                      |
| (B) Others  |          | 77,94,525.41           | 13,99,262.00           |
| Other current liabilities                           | 8        | 1,62,77,375.38         | 1,08,93,887.41         |
| Short-term provisions                               |          | -                      | -                      |
|   |          | <b>62,72,24,496.59</b> | <b>6,51,78,311.67</b>  |
| <b>TOTAL</b>  |          | <b>85,91,10,743.30</b> | <b>25,05,91,106.38</b> |
| <b>ASSETS</b>                                       |          |                        |                        |
| <b>Non-current assets</b>                           |          |                        |                        |
| Property, Plant and Equipment and Intangible assets | 9        | -                      | -                      |
| Property, Plant and Equipment                       |          | 1,49,08,865.59         | 95,630.71              |
| Intangible assets                                   |          | 13,121.20              | 13,121.20              |
| Capital work-in-Progress                            |          | -                      | -                      |
| Intangible assets under development                 |          | -                      | -                      |
| Non-current investments                             | 10       | 11,42,75,300.00        | -                      |
| Deferred tax assets (net)                           |          | 82,17,121.80           | 83,27,845.80           |
| Long-term loans and advances                        | 11       | 68,55,50,185.88        | 18,09,72,182.71        |
| Other non-current assets                            | 12       | 70,35,108.32           | 45,96,490.06           |
|   |          | <b>82,99,99,702.79</b> | <b>19,40,05,270.48</b> |
| <b>Current assets</b>                               |          |                        |                        |
| Current investments                                 |          | -                      | -                      |
| Inventories   |          | -                      | -                      |
| Trade receivables                                   | 13       | -                      | 23,43,618.26           |
| Cash and cash equivalents                           | 14       | 7,36,577.38            | 13,984.64              |
| Short-term loans and advances                       | 11       | 92,00,000.00           | 5,42,00,000.00         |
| Other current assets                                | 15       | 1,91,74,463.13         | 28,233.00              |
|   |          | <b>2,91,11,040.51</b>  | <b>5,65,85,835.90</b>  |
| <b>TOTAL</b>  |          | <b>85,91,10,743.30</b> | <b>25,05,91,106.38</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)

Surinder Pal Singh

Partner

Membership No.: 511569

UDIN : 26511569KVWDOL5364

Place: Mohali

Date: 30/05/2026



For and on behalf of the Board of Directors

HINA  
 Whole Time Director  
 DIN: 09534689

SURINDER KUMAR KALRA  
 Whole Time Director  
 DIN: 10779178

Standalone Income and Expenditure A/c for the year ended 31st March 2026

₹ in rupees

| Particulars  | Note No.  | 31st March 2026         | 31st March 2025     |
|--|-----------|-------------------------|---------------------|
| <b>Revenue</b>   |           |                         |                     |
| Revenue from operations  | 16        | 2,99,83,625.00          | 50,00,000.00        |
| Other income   | 17        | 4,83,91,611.78          | 73,769.31           |
| <b>Total Income</b>  |           | <b>7,83,75,236.78</b>   | <b>50,73,769.31</b> |
| <b>Expenses</b>  |           |                         |                     |
| Cost of material Consumed  |           | -                       | -                   |
| Purchase of stock-in-trade   | 18        | 2,51,46,879.21          | -                   |
| Changes in inventories   |           | -                       | -                   |
| Employee benefit expenses  | 19        | 10,79,355.00            | 13,36,000.00        |
| Finance costs  | 20        | 3,03,16,412.94          | 24,554.00           |
| Depreciation and amortization expenses   | 21        | 7,78,482.06             | 16,343.31           |
| Other expenses   | 22        | 8,84,20,093.57          | 20,55,014.39        |
| <b>Total expenses</b>  |           | <b>14,57,41,222.78</b>  | <b>34,31,911.70</b> |
| <b>Profit before exceptional, extraordinary and prior period items and tax</b> |           | <b>(6,73,65,986.00)</b> | <b>16,41,857.61</b> |
| Exceptional items  |           | -                       | -                   |
| <b>Profit before extraordinary and prior period items and tax</b>              |           | <b>(6,73,65,986.00)</b> | <b>16,41,857.61</b> |
| Extraordinary items  |           | -                       | -                   |
| Prior period item  |           | -                       | -                   |
| <b>Excess of income over expenditure/(Expenditure over income) before tax</b>  |           | <b>(6,73,65,986.00)</b> | <b>16,41,857.61</b> |
| <b>Tax expenses</b>  |           |                         |                     |
| Current tax  |           | -                       | -                   |
| Deferred tax   | 23        | 1,10,724.00             | 6,756.20            |
| Excess/short provision relating earlier year tax                               |           | -                       | -                   |
| <b>Profit(Loss) for the period</b>   |           | <b>(6,74,76,710.00)</b> | <b>16,35,101.41</b> |
| <b>Earning per share</b>   |           |                         |                     |
| <b>Basic</b>   | <b>24</b> |                         |                     |
| Before extraordinary Items   |           | (8.44)                  | 0.54                |
| After extraordinary Adjustment   |           | (8.44)                  | 0.54                |
| <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)

*Surinder Pal Singh*

Surinder Pal Singh  
 Partner

Membership No.: 511569  
 UDIN : 26511569KWVDOL5364

Place: Mohali  
 Date: 30/05/2026



For and on behalf of the Board of Directors

*Hina*

HINA  
 Whole Time Director  
 DIN: 09534689

*Surinder Kumar Kalra*

SURINDER KUMAR KALRA  
 Whole Time Director  
 DIN: 10779178

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2026

₹ in rupees

|           | PARTICULARS  | 31st March 2026          | 31st March 2025         |
|-----------|--|--------------------------|-------------------------|
| <b>A.</b> | <b>Cash Flow From Operating Activities</b>   |                          |                         |
|           | Net Profit before tax and extraordinary items(as per Statement of Profit and Loss) | (6,73,65,986.00)         | 16,41,857.61            |
|           | <b>Adjustments for non Cash/ Non trade items:</b>                                  |                          |                         |
|           | Depreciation & Amortization Expenses   | 7,78,482.06              | 16,343.31               |
|           | Finance Cost   | 3,03,16,412.94           | 24,554.00               |
|           | Interest received  | (3,92,82,807.22)         | (1,115.60)              |
|           | Other Inflows / (Outflows) of cash   | 2,22,57,132.00           | 5,29,41,048.00          |
|           | <b>Operating profits before Working Capital Changes</b>                            | <b>(5,32,96,766.22)</b>  | <b>5,46,22,687.32</b>   |
|           | <b>Adjusted For:</b>   |                          |                         |
|           | (Increase) / Decrease in trade receivables   | 23,43,618.26             | (12,33,742.98)          |
|           | Increase / (Decrease) in trade payables  | 63,95,263.41             | 28,465.50               |
|           | Increase / (Decrease) in other current liabilities                                 | 53,83,487.97             | 81,81,010.41            |
|           | (Increase) / Decrease in Short Term Loans & Advances                               | 4,50,00,000.00           | (5,42,00,000.00)        |
|           | (Increase) / Decrease in other current assets                                      | (1,91,46,230.13)         | 2,71,499.80             |
|           | <b>Cash generated from Operations</b>  | <b>(1,33,20,626.71)</b>  | <b>76,69,920.05</b>     |
|           | <b>Net Cash flow from Operating Activities(A)</b>                                  | <b>(1,33,20,626.71)</b>  | <b>76,69,920.05</b>     |
| <b>B.</b> | <b>Cash Flow From Investing Activities</b>   |                          |                         |
|           | Purchase of tangible assets  | (1,55,91,716.94)         | (50,916.70)             |
|           | Non Current Investments / (Purchased) sold   | (11,42,75,300.00)        | -                       |
|           | Interest Received  | 3,92,82,807.22           | 1,115.60                |
|           | Cash advances and loans made to other parties                                      | (57,80,36,295.17)        | (5,27,13,449.76)        |
|           | Cash advances and loans received back  | 7,34,58,292.00           | 2,51,17,055.00          |
|           | Other Inflow / (Outflows) of cash  | (24,38,618.26)           | (45,96,490.06)          |
|           | <b>Net Cash used in Investing Activities(B)</b>                                    | <b>(59,76,00,831.15)</b> | <b>(3,22,42,685.92)</b> |
| <b>C.</b> | <b>Cash Flow From Financing Activities</b>   |                          |                         |
|           | Finance Cost   | (3,03,16,412.94)         | (24,554.00)             |
|           | Increase in / (Repayment) of Short term Borrowings                                 | 55,02,67,433.54          | 5,28,14,148.55          |
|           | Increase in / (Repayment) of Long term borrowings                                  | 1,06,75,201.00           | -                       |
|           | Increase / (Decrease) in share capital   | 5,56,42,830.00           | 2,20,58,770.00          |
|           | Increase / (Decrease) in share application money pending allotment                 | -                        | (5,00,00,000.00)        |
|           | Increase / (Decrease) in money received against share warrants                     | 2,53,74,999.00           | -                       |
|           | Other Inflows / (Outflows) of cash   | -                        | (2,92,013.80)           |
|           | <b>Net Cash used in Financing Activities(C)</b>                                    | <b>61,16,44,050.60</b>   | <b>2,45,56,350.75</b>   |
| <b>D.</b> | <b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(A+B+C)</b>             | <b>7,22,592.74</b>       | <b>(16,415.12)</b>      |
| <b>E.</b> | Cash & Cash Equivalents at Beginning of period                                     | 13,984.64                | 30,399.76               |
| <b>F.</b> | Cash & Cash Equivalents at End of period   | 7,36,577.38              | 13,984.64               |
| <b>G.</b> | <b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(F-E)</b>               | <b>7,22,592.74</b>       | <b>(16,415.12)</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)

Surinder Pal Singh  
 Partner  
 Membership No.: 511569  
 UDIN : 26511569KVDOL5364  
 Place: Mohali  
 Date: 30/05/2026

For and on behalf of the Board of Directors

HINA  
 Whole Time Director  
 DIN: 09534689

SURINDER KUMAR KALRA  
 Whole Time Director  
 DIN: 10779178

Note:

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



**INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED FINANCIAL RESULTS OF  
RACONTEUR GLOBAL RESOURCES LIMITED  
PURSUANT TO THE APPLICABLE PROVISIONS OF THE SEBI (LISTING OBLIGATIONS  
AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS APPLICABLE TO SME LISTED  
ENTITIES**

To,  
**The Board of Directors**  
**Raconteur Global Resources Limited**  
**Report on the Audit of the Consolidated Financial Results**

**1. Qualified Opinion**

We have audited the Consolidated Financial Results ("*the Statement*") of **Raconteur Global Resources Limited** ("the Company" / "the Holding Company") and its subsidiaries (collectively "the Group") for the half-year and year ended 31<sup>st</sup> March 2026, being submitted by the Company pursuant to the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable to entities listed on the SME Exchange/Emerge Platform.

In our opinion and to the best of our information and according to the explanations given to us, and based on our consideration of the report of the component auditor and management certified financials of the subsidiaries as described in the Other Matters section, *except for the effects of the matters described in the Basis for Qualified Opinion section of our report*, the Statement:

- a) includes the results of the following subsidiary companies:
  1. Raconteur Granite Limited (herein referred as RGL)
  2. Skycrest Projects Limited
  3. Rockbase Real Estate Projects Limited
- b) is presented in accordance with the requirements of the applicable SEBI Listing Regulations for SME listed entities; and
- c) gives a true and fair view in conformity with the Accounting Standards (AS) prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Accounting Standards) Rules, 2006, as amended, and other accounting principles generally accepted in India, of the consolidated net profit/(loss) and other financial information of the Group for the half-year and year ended 31<sup>st</sup> March 2026.

**2. Basis for Qualified Opinion**

We conducted our audit of the Consolidated Statement in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements relevant to our audit, and we have fulfilled our other ethical requirements in accordance with



these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and the component auditor, in terms of the report referred to in the Other Matters paragraph, is sufficient and appropriate to provide a basis for our qualified opinion except for the matters described below:

(i) **Non-receipt of External Balance Confirmations (SA 505):** External balance confirmations as required under SA 505 have not been received from counter-parties of the Holding Company. The balances of trade receivables, trade payables, loans and advances given and taken as at 31<sup>st</sup> March 2026 are subject to confirmations, reconciliation and consequential adjustments, if any. We are unable to comment upon the resultant impact on the consolidated net profit for the year, reserves and surplus, loans and advances, trade receivables, trade payables and current and non-current assets and liabilities as at the balance sheet date.

(ii) **Non-provision of Depreciation on Fixed Assets in Raconteur Granite Limited — Subsidiary:** Raconteur Granite Limited (RGL), a subsidiary of the Holding Company, has not charged depreciation on its fixed assets (other than the freehold Quarry Land/Mine which is not subject to depreciation) for the year ended 31<sup>st</sup> March 2026. This is in violation of AS 6 — Depreciation Accounting and Schedule II of the Companies Act, 2013, which mandate provision of depreciation on all depreciable fixed assets over their useful lives. This results in overstatement of profit and overstatement of net block of fixed assets in the Consolidated Statement. The component auditor of RGL has not reported this matter either in the audit report or in the notes to the financial statements of RGL. The asset-wise details and applicable depreciation rates were not made available to us as principal auditor. Accordingly, the quantum of depreciation not charged and its impact on consolidated net profit and net block of fixed assets is not ascertainable at this stage.

### 3. Emphasis of Matter

We draw attention to the following matters in the Notes to the Consolidated Statement:

(i) Certain balances of trade receivables, trade payables, loans and advances remain unconfirmed as at the balance sheet date. As more fully described in the Basis for Qualified Opinion section above, we are unable to comment on the resultant impact on the profit for the year and the related balance sheet items as at 31<sup>st</sup> March 2026..

(ii) The Company has unsecured loans payable from various parties amounting to ₹60,16,39,663/- and loans and advances given amounting to ₹69,47,50,185/- as at the reporting date, which are substantial in comparison to the Company's net worth. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. The going concern assumption is significantly dependent upon the recoverability of such loans and advances, continued support from lenders/creditors and the continuation of the Company's current business activities..

(iii) **Sale of Quarry Land/Mine by Raconteur Granite Limited (Subsidiary) — Material Transaction and Going Concern:** We draw attention to Note \_\_ of the Consolidated Statement which describes that Raconteur Granite Limited (RGL), a subsidiary of the Holding Company, sold its freehold Quarry Land/Mine during the year ended 31<sup>st</sup> March 2026. The said asset had a book value of ₹31,24,15,416/- and was sold for a consideration of ₹18,00,00,000/-, resulting in a loss of ₹13,24,15,416/-. Prior to this sale, this asset constituted approximately 96.77% of the total assets of RGL. The loss of ₹13,24,15,416/- has been recognized in the books of account of RGL and is correctly reflected in the Consolidated Statement of Profit and Loss. We draw attention to the fact that this transaction, being exceptional and material in nature, has not been separately disclosed in the notes to the standalone financial statements of RGL, nor has it been



referred to in the audit report of the component auditor of RGL. We have ensured that appropriate disclosure of this transaction has been included in Consolidated Statement. Further, as a consequence of this sale, RGL has no remaining primary operating asset as at 31<sup>st</sup> March 2026 and its future operations are wholly dependent on the business plans and decisions of the management of RGL and the Holding Company. This represents a material uncertainty regarding the future operations of RGL as a subsidiary.

*Our opinion on the Consolidated Statement is not modified in respect of the matters described in paragraphs (i) to (iii) above.*

#### 4. Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Consolidated Financial Results of the current period. These matters were addressed in the context of our audit of the Consolidated Financial Results as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Although reporting on Key Audit Matters under SA 701 is not mandatorily required for entities listed on the SME platform, we have voluntarily included the following matters given their significance to the audit. For matters already described in the Basis for Qualified Opinion or Emphasis of Matter sections above, the following describes only how we addressed those matters in our audit — the issue description is not repeated here.

| S.No. | Key Audit Matter — Description   | Auditor's Response   |
|-------|--|--|
| 1.    | Provision for Doubtful Loans and Advances — ₹7,34,58,292/-: During the year, the Company has created provision for doubtful loans and advances amounting to ₹7,34,58,292/- in respect of balances outstanding for a considerable period, where recoverability has been assessed as doubtful by the management. Considering the materiality of the amounts involved and the judgement required in assessing recoverability, this matter has been identified as a Key Audit Matter.. | Our audit procedures included: (a) Obtaining and evaluating management's assessment regarding recoverability; (b) Testing ageing of balances with reference to books of account and ledger records; (c) Examining supporting documents including agreements, invoices, account statements and correspondence; (d) Seeking balance confirmations under SA 505 — confirmations were not received and management's explanations were evaluated; (e) Checking subsequent receipts and payments after the reporting date; (f) Evaluating reasonableness of management's judgement; (g) Verifying accounting entries and their presentation; and (h) Assessing adequacy of related disclosures. Our opinion is not modified in respect of this matter. |
| 2.    | Write-back of Old Payable Balances — ₹85,53,804.56/-: During the year, the Company has written back old payable balances amounting to ₹85,53,804.56/- in respect of balances outstanding for a considerable period, where payability has been assessed as no longer applicable by the management. Considering the materiality involved and the judgement required in   | Our audit procedures were aligned with those for KAM 1 above. We obtained and evaluated management's assessment of payability of old balances; verified ageing of outstanding amounts; examined available supporting documents; sent balance confirmation requests (confirmations not received — management's explanations evaluated); assessed reasonableness of management's judgement; verified accounting entries; and   |



|    |  |  |
|----|--|--|
|    | assessing payability, this matter has been identified as a Key Audit Matter.   | assessed adequacy of disclosures. Our opinion is not modified in respect of this matter.   |
| 3. | <p><b>Concentration of Loans and Advances — ₹69,47,50,185/- (80.86% of Total Assets):</b> The Company has given substantial loans and advances to various entities aggregating ₹69,47,50,185/- as at 31st March 2026, representing 80.86% of total assets. The largest outstanding is to Dhull Trading Private Limited — ₹54,19,65,410/- in which a Director of the Company holds a directorship interest. This is identified as a Key Audit Matter due to concentration risk, related party concerns, and the dormant nature of several advances.</p> | Our audit procedures included review of party-wise loan and advance ledgers, loan agreements, board approvals, bank statements and correspondence. We sent balance confirmation requests under SA 505 to parties having significant outstanding balances; where confirmations were not received, alternative procedures were performed including verification of subsequent receipts, ledger movements and bank records. We assessed the impact on going concern and evaluated adequacy of related disclosures. Our opinion is not modified in respect of this matter.   |
| 4. | <p><b>Sale of Quarry Land/Mine by Raconteur Granite Limited — Loss of ₹13,24,15,416/- (Refer: Emphasis of Matter — paragraph (iii))</b><br/>This matter is described in the Emphasis of Matter section of our report. It was identified as a Key Audit Matter due to the exceptional nature and magnitude of the transaction, its going concern implications for RGL, and the silence of the component auditor of RGL on this matter.</p>  | As principal auditor, our procedures under SA 600 included: (a) Obtaining and reviewing the sale deed/agreement for the Quarry Land/Mine and verifying key terms; (b) Verifying the book value of ₹13,24,15,416/- from ledger provide to us; (c) Tracing sale consideration of ₹18,00,00,000/- to bank statements and receipt records of RGL; (d) Independently computing and verifying the loss of ₹13,24,15,416/- and confirming its recognition in the Statement of Profit and Loss; (e) Board of Directors approval for the sale in RGL's board minutes is not available to us; (f) Identity of buyer and confirming whether the buyer is a related party of the Group is not available to us; (g) Assessing going concern implications for RGL consequent to the sale of its primary asset; (h) Communicating this matter to the management of RGL under and obtaining their response; (i) Ensuring appropriate disclosure is included in the Consolidated Statement. The loss is correctly recognised. The matter has been reported in the Emphasis of Matter paragraph. |
| 5. | <p><b>Non-provision of Depreciation on Fixed Assets in Raconteur Granite Limited (Refer: Basis for Qualified Opinion — paragraph (iv))</b><br/>This matter is described in the Basis for Qualified Opinion section of our report. It was identified as a Key Audit Matter as it directly impacts consolidated profit and net fixed</p>   | As principal auditor, our procedures under SA 600 included: (a) RGL's fixed assets register to confirming the absence of any depreciation charge for the year is not available to us; (b) Confirming that the freehold Quarry Land/Mine is not subject to depreciation — correctly treated by RGL; (c) Identifying that other fixed assets of RGL have not been depreciated despite being depreciable assets   |



|  |  |
|--|--|
| <p>assets, and because the component auditor of RGL did not report it.</p> | <p>under Schedule II; (d) Requesting asset-wise details, cost, date of acquisition, useful life and applicable depreciation rates from RGL management — such details were not made available to us; (e) Formally communicating this matter to the management of RGL and requesting their explanation — response is still awaited; (f) Since the quantum is not ascertainable, we have qualified our consolidated opinion as described in the Basis for Qualified Opinion paragraph (iv).</p> |
|--|--|

## 5. Other Matters

(a) The Consolidated Statement includes the audited financial results of Raconteur Granite Limited, whose financial results **reflect total income of ₹0.72 crore and net (loss) of ₹ (14.59) crore** for the year ended 31<sup>st</sup> March 2026, audited by its independent component auditor. The independent auditor's report has been furnished to us. Our opinion on the Consolidated Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based on the report of the component auditor and the procedures performed by us as principal auditor. However, as described in the Basis for Qualified Opinion paragraph (iv) and Emphasis of Matter paragraph (iii), we have independently identified and reported two significant matters in RGL's financial statements that the component auditor has not reported, and we have addressed those matters in our report.

(b) The Consolidated Statement includes the unaudited/management certified financial results of Skycrest Projects Limited and Rockbase Real Estate Projects Limited, both real estate companies with small/negligible operations. Their financial results reflect **total comprehensive income/(loss) of ₹ NIL crore and ₹0.00 crore** respectively for the year ended 31<sup>st</sup> March 2026. These financial results have been certified by the respective managements and furnished to us. Our opinion on the Consolidated Statement, in so far as it relates to the amounts and disclosures in respect of these two subsidiaries, is based solely on such management certified financial results. In our opinion and according to the information and explanations given to us, the financial results of these two subsidiaries are not material to the Group.

(c) The Consolidated Financial Results dealt with by this report have been prepared for the express purpose of filing with the stock exchange in terms of the applicable SEBI Listing Regulations. The Consolidated Financial Results for the half-year ended 31<sup>st</sup> March 2026 represent the balancing figures between the audited figures in respect of the full financial year ended 31<sup>st</sup> March 2026 and the published unaudited year-to-date figures up to the half-year ended 30<sup>th</sup> September 2025.

*Our opinion on the Consolidated Statement is not modified in respect of the matters described in paragraphs (a) to (d) above.*



## 6. Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated Financial Results have been prepared on the basis of the consolidated financial statements of the Group for the year ended 31<sup>st</sup> March 2026. The Company's Board of Directors is responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the

consolidated net profit/(loss) and other financial information in accordance with the Accounting Standards (AS) prescribed under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2006, as amended, and other accounting principles generally accepted in India, and in compliance with the applicable SEBI Listing Regulations. The respective Boards of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records, safeguarding of assets, prevention and detection of frauds and errors, selection of appropriate accounting policies, making reasonable and prudent judgements and estimates, and design and maintenance of adequate internal financial controls.

In preparing the Consolidated Financial Results, the respective Boards of Directors are responsible for assessing the ability of each company to continue as a going concern, disclosing matters related to going concern as applicable, and using the going concern basis of accounting unless management either intends to liquidate or cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Holding Company are responsible for overseeing the financial reporting process of the Group.

#### **7. Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Consolidated Statement as a whole is 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.

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 Consolidated Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists that may cast significant doubt on the Group's ability to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Statement, including the disclosures, and whether the Consolidated Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Statement. We are responsible for the direction, supervision and performance of the audit of financial information of entities included in the Consolidated Statement of which we are the independent auditors. For the subsidiary audited by a component auditor, such other auditor remains responsible for the direction, supervision and performance of that audit. We remain solely responsible for our audit opinion on the Consolidated Statement.



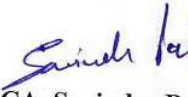
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

**For Kapil Sandeep & Associates**

*Chartered Accountants*

Firm Registration No. 016244N

  
CA. Surinder Pal Singh



**Partner**

**Membership No. 511569**

**UDIN: 26511569LJJCUX9824**

**Place: Mohali**

**Date: 30th May 2026**

**Details of Subsidiaries Included in Consolidated Financial Results**

| S.No. | Name of Subsidiary                    | Nature of Business         | Basis of Financials | % Holding | Net Profit/(Loss) for the Year (₹ Crore) |
|-------|---------------------------------------|----------------------------|---------------------|-----------|--|
| 1.    | Raconteur Granite Limited             | Mining / Granite / Trading | Audited             | 70.81%    | (14.59) Loss                             |
| 2.    | Skycrest Projects Limited             | Real Estate                | Mgmt. Certified *   | 100%      | (0.00) Loss                              |
| 3.    | Rockbase Real Estate Projects Limited | Real Estate                | Mgmt. Certified *   | 100%      | (0.00) Loss                              |

\* Financial results of Skycrest Projects Limited and Rockbase Real Estate Projects Limited are management certified and unaudited. Our opinion on the Consolidated Statement in respect of these two subsidiaries is based solely on management certified financial results — refer Other Matters paragraph (c) above.

**RACONTEUR GLOBAL RESOURCES LTD**

CIN:L68100MH2018PLC307613

Reg. Office:Royal Palms, 3rd Floor A321 Master Mind 4, Aarey, Borivali, Goregaon East, Mumbai-400065

Email ID: [compliance.rgrl@gmail.com](mailto:compliance.rgrl@gmail.com) Website: <https://rgrl.in/>

**STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR HALF YEAR AND THE YEAR ENDED 31ST MARCH, 2025**

(Amount in Lacs )

| Particulars   | Half yearly ended |                |              | Year Ended        |              |
|---|-------------------|----------------|--------------|-------------------|--------------|
|   | 31.03.2026        | 30.09.2025     | 31.03.2025   | 31.03.2026        | 31.03.2025   |
|   | Audited           | (Unaudited)    | Audited      | (Audited)         | (Audited)    |
| <b>1 Revenue from Operations</b>  |                   |                |              |                   |              |
| (a) Revenue from operations   | 372.06            | -              | 50           | 372.06            | 50.00        |
| (b) Other income  | 418.22            | 5.55           | 0.03         | 423.77            | 0.74         |
| <b>Total Revenue</b>  | <b>790.28</b>     | <b>5.55</b>    | <b>50.03</b> | <b>795.83</b>     | <b>50.74</b> |
| <b>2 Expenses</b>   |                   |                |              |                   |              |
| (a) Cost of materials consumed  | -                 | 34.09          |              | 34.09             |              |
| (b) Purchases of stock-in-trade   | 251.47            | -              | -            | 251.47            | -            |
| (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | -                 | (34.09)        | -            | (34.09)           | -            |
| (d) Employee benefits expense   | 36.09             | 5.92           | 11.40        | 42.01             | 13.36        |
| (e) Finance Cost  | 387.35            | 27.24          | 0.24         | 414.59            | 0.25         |
| (f) Depreciation and amortisation expense   | 7.67              | 0.11           | 0.16         | 7.78              | 0.16         |
| (g) Loss on Sale of Fixed Asset   | 1,324.15          |                |              | 1,324.15          |              |
| (h) Other expenses  | 836.41            | 52.28          | 11.26        | 888.69            | 20.55        |
| <b>Total expenses</b>   | <b>2,843.14</b>   | <b>85.55</b>   | <b>23.06</b> | <b>2,928.68</b>   | <b>34.32</b> |
| <b>3 Profit / (Loss) before exceptional and tax</b>                               | <b>(2,052.85)</b> | <b>(80.00)</b> | <b>26.97</b> | <b>(2,132.85)</b> | <b>16.42</b> |
| 4 Exceptional items   |                   |                |              |                   |              |
| <b>5 Total Profit before tax</b>  | <b>(2,052.85)</b> | <b>(80.00)</b> | <b>26.97</b> | <b>(2,132.85)</b> | <b>16.42</b> |
| <b>6 Tax expense</b>  | <b>1.11</b>       | <b>-</b>       | <b>-</b>     | <b>1.11</b>       | <b>-</b>     |
| Current Tax   | -                 | -              | -            | -                 | -            |
| Deferred Tax  | 1.11              | -              | -            | 1.11              | -            |
| <b>Total tax Expenses</b>   |                   |                |              |                   |              |
| <b>7 Net Profit / (Loss) for the period from continuing operation</b>             | <b>(2,053.96)</b> | <b>(80.00)</b> | <b>26.97</b> | <b>(2,133.96)</b> | <b>16.42</b> |
| 8 Profit (Loss) from discontinued operations before                               | -                 | -              | -            | -                 | -            |
| 9 Tax expense of discontinued operations  | -                 | -              | -            | -                 | -            |
| <b>10 Net Profit (loss) from discontinued operation</b>                           | <b>-</b>          | <b>-</b>       | <b>-</b>     | <b>-</b>          | <b>-</b>     |
| <b>11 Net Profit / (Loss) for the period</b>                                      | <b>(2,053.96)</b> | <b>(80.00)</b> | <b>26.97</b> | <b>(2,133.96)</b> | <b>16.42</b> |
| <b>12 Other Comprehensive Income</b>  | <b>-</b>          | <b>-</b>       | <b>-</b>     | <b>-</b>          | <b>-</b>     |
| a) Item that will not be reclassified to profit or loss (net of tax)              |                   |                |              |                   |              |
| b) Item that will be reclassified to profit or loss (net of tax)                  |                   |                |              |                   |              |
| <b>13 Total Comprehensive Income for the period</b>                               | <b>-</b>          | <b>-</b>       | <b>-</b>     | <b>-</b>          | <b>-</b>     |
| <b>14 Details of equity share capital</b>   |                   |                |              |                   |              |
| Paid-up equity share capital  | 10,777,844.00     | 52,131,561.00  | 5,213,561.00 | 10,777,844.00     | 5,213,561.00 |
| Face Value of equity share capital  | 10.00             | 10.00          | 10.00        | 10.00             | 10.00        |
| <b>15 Reserve excluding Revaluation Reserves</b>                                  |                   |                |              |                   |              |
| <b>16 Debit Balance in P&amp;L A/c</b>  |                   |                |              |                   |              |
| <b>17 Earnings per share</b>  |                   |                |              |                   |              |

|  |        |       |      |        |      |
|--|--------|-------|------|--------|------|
| (a) Basic earning (loss) per share from continuing and discontinued operations   | -25.69 | -0.15 | 0.52 | -23.75 | 0.31 |
| (b) Diluted earning (loss) per share from continuing and discontinued operations | -25.69 | -0.15 | 0.52 | -23.75 | 0.31 |

\*Applicable in case of consolidated results

**Notes :**

- 1 These audited standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015.
- 2 The Company operates in sin o gle reporting segment, which is establish and carry on directly or indirectly all or any industry, trade or business of preparing, mining, quarrying, boring, digging of stones, sand, iron ore.
- 3 The Statutory Auditors of the Company have carried out the audit of said standalone financial results for the half year and financial year ended March 31, 2026, in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015. The Statutory Auditors have issued an audit reports an unmodified opinion on these financial results.
- 4 Previous year's/period's figures have been regrouped I rearranged, wherever required.
- 5 These financial results are available on the website of the Company viz. <https://rgrl.in/> and on the website of BSE Limited ([www.bseindia.com](http://www.bseindia.com)).

**By order of the Board  
For Raconteur global resources Limited**

*Hina*

Place: Zirakpur  
Date: 30-May-2026

**Whole Time Director :- HINA  
DIN: 09534689**

**Raconteur Global Resources Limited**  
**Royal Palms, 3rd Floor A321- Master Mind 4, Aarey, Borivali, Aareymilk Colony, Mumbai**  
**Goregaon East, Maharashtra, India, 400065**  
**CIN : L74994MH2018PLC307613**

Consolidated Balance Sheet as at 31st March 2026

₹ in lakhs

| Particulars   | Note No. | As at 31st March 2026 | As at 31st March 2025 |
|---|----------|-----------------------|-----------------------|
| <b>EQUITY AND LIABILITIES</b>                       |          |                       |                       |
| <b>Shareholder's funds</b>                          |          |                       |                       |
| Share capital                                       | 1        | 1,077.77              | 521.36                |
| Non Controlling Interest                            |          | 41.05                 |                       |
| Reserves and surplus                                | 2        | 528.20                | 1,332.77              |
| Money received against share warrants               | 3        | 253.75                | -                     |
|   |          | <b>1,900.77</b>       | <b>1,854.13</b>       |
| <b>Share application money pending allotment</b>    |          |                       |                       |
| <b>Non-current liabilities</b>                      |          |                       |                       |
| Long-term borrowings                                | 4        | 3,341.90              | -                     |
| Deferred tax liabilities (Net)                      | 5        | -20.10                | -                     |
| Other long term liabilities                         |          | 0.00                  | -                     |
| Long-term provisions                                |          | 0.00                  | -                     |
|   |          | <b>3,321.80</b>       |                       |
| <b>Current liabilities</b>                          |          |                       |                       |
| Short-term borrowings                               | 6        | 6,581.45              | 528.85                |
| Trade payables                                      | 7        | 0.00                  | -                     |
| (A) Micro enterprises and small enterprises         |          | 0.00                  | -                     |
| (B) Others  |          | 267.57                | 13.99                 |
| Other current liabilities                           | 8        | 253.51                | 108.94                |
| Short-term provisions                               |          | 0.00                  | -                     |
|   |          | <b>7,102.53</b>       | <b>651.78</b>         |
| <b>TOTAL</b>  |          | <b>12,325.11</b>      | <b>2,505.91</b>       |
| <b>ASSETS</b>                                       |          |                       |                       |
| <b>Non-current assets</b>                           |          |                       |                       |
| Property, Plant and Equipment and Intangible assets | 9        |                       |                       |
| Property, Plant and Equipment                       |          | 270.05                | 0.96                  |
| Intangible assets                                   |          | 0.13                  | 0.13                  |
| Capital work-in-Progress                            |          | 0.00                  | -                     |
| Intangible assets under development                 |          | 0.00                  | -                     |
| Non-current investments                             | 10       | 1,242.13              | -                     |
| Deferred tax assets (net)                           |          | 82.17                 | 83.28                 |
| Long-term loans and advances                        | 11       | 9,658.28              | 1,809.72              |



|                               |    |                  |                 |
|-------------------------------|----|------------------|-----------------|
| Other non-current assets      | 12 | 138.67           | 45.96           |
| <b>Current assets</b>         |    | <b>11,391.43</b> | <b>1,940.05</b> |
| Current investments           |    | 0.00             | -               |
| Inventories                   |    | 0.00             | -               |
| Trade receivables             | 13 | 601.09           | 23.44           |
| Cash and cash equivalents     | 14 | 18.50            | 0.14            |
| Short-term loans and advances | 11 | 92.00            | 542             |
| Other current assets          | 15 | 222.09           | 0.28            |
| <b>TOTAL</b>                  |    | <b>12,325.11</b> | <b>2,505.91</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)

  
  
**Surinder Pal Singh**

Partner

Membership No.: 511569

UDIN : 26511569LJJCUX9824

Place: Mohali

Date: 30/05/2026

For and on behalf of the Board of  
Directors



**HINA**

**Whole Time  
Director**

**DIN: 09534689**



**SURINDER  
KUMAR KALRA**

**Whole Time  
Director**

**DIN: 10779178**

**Raconteur Global Resources Limited**  
**Royal Palms, 3rd Floor A321- Master Mind 4, Aarey, Borivali, Aareymilk Colony, Mumbai**  
**Goregaon East, Maharashtra, India, 400065**  
**CIN : L74994MH2018PLC307613**

**Consolidated Statement of Profit and loss for the year ended 31st March 2026**

₹ in lakhs

| Particulars  | Note No. | 31st March 2026  | 31st March 2025 |
|--|----------|------------------|-----------------|
| <b>Revenue</b>   |          |                  |                 |
| Revenue from operations  | 16       | 372.06           | 50.00           |
| Other income   | 17       | 423.77           | 0.74            |
| <b>Total Income</b>  |          | <b>795.83</b>    | <b>50.74</b>    |
| <b>Expenses</b>  |          |                  |                 |
| Cost of material Consumed  |          | -                | -               |
| Purchase of stock-in-trade   | 18       | 251.47           | -               |
| Changes in inventories   |          | -                | -               |
| Employee benefit expenses  | 19       | 42.01            | 13.36           |
| Finance costs  | 20       | 414.59           | 0.25            |
| Depreciation and amortization expenses   | 21       | 7.78             | 0.16            |
| Other expenses   | 22       | 2,212.84         | 20.55           |
| <b>Total expenses</b>  |          | <b>2,928.68</b>  | <b>34.32</b>    |
| <b>Profit before exceptional, extraordinary and prior period items and tax</b> |          | <b>-2,132.85</b> | <b>16.42</b>    |
| Exceptional items  |          | -                | -               |
| <b>Profit before extraordinary and prior period items and tax</b>              |          | <b>-2,132.85</b> | <b>16.42</b>    |
| Extraordinary items  |          | -                | -               |
| Prior period item  |          | -                | -               |
| <b>Profit before tax</b>   |          | <b>-2,132.85</b> | <b>16.42</b>    |
| <b>Tax expenses</b>  |          |                  |                 |
| Current tax  |          | -                | -               |
| Deferred tax   | 23       | 1.11             | 0.07            |
| Excess/short provision relating earlier year tax                               |          | -                | -               |
| <b>Profit(Loss) for the period</b>   |          | <b>-2,133.96</b> | <b>16.35</b>    |
| <b>Profit/(Loss) attributable to:</b>  |          |                  |                 |



|                                |    |           |      |
|--------------------------------|----|-----------|------|
| -- Owners of the Company:      |    | -1,033.17 |      |
| -- Non-controlling Interest:   |    | -425.90   |      |
| Earning per share-in           | ₹  |           |      |
| Basic                          | 24 |           |      |
| Before extraordinary Items     |    | -23.75    | 0.54 |
| After extraordinary Adjustment |    | -23.75    | 0.54 |
| 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)

*Surinder Pal Singh*



Surinder Pal Singh

Partner

Membership No.: 511569  
UDIN : 26511569LJJCUX9824  
Place: Mohali  
Date: 30/05/2026

For and on behalf of the Board of Directors

*Hina*

HINA

Whole Time Director

DIN: 09534689

*Surinder*

SURINDER KUMAR  
KALRA

Whole Time Director

DIN: 10779178

**Raconteur Global Resources Limited**  
 Royal Palms, 3rd Floor A321- Master Mind 4, Aarey, Borivali, Aareymilk Colony, Mumbai  
 Goregaon East, Maharashtra, India, 400065  
 CIN : L74994MH2018PLC307613

**CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2026**

in lakhs

|           | PARTICULARS  | 31st March 2026 |
|-----------|--|-----------------|
| <b>A.</b> | <b>Cash Flow From Operating Activities</b>   |                 |
|           | Net Profit before tax and extraordinary items(as per Statement of Profit and Loss) | -2,132.87       |
|           | Adjustments for non Cash/ Non trade items:   |                 |
|           | Depreciation & Amortization Expenses   | 7.78            |
|           | Finance Cost   | 474.59          |
|           | Interest received  | -392.83         |
|           | (Profit)/Loss on Sales of Fixed Assets   | 1,324.15        |
|           | Other Inflows / (Outflows) of cash   | 222.57          |
|           | <b>Operating profits before Working Capital Changes</b>                            | <b>-496.60</b>  |
|           | Adjusted For:  |                 |
|           | (Increase) / Decrease in trade receivables   | 6.45            |
|           | Increase / (Decrease) in trade payables  | -474.77         |
|           | Increase / (Decrease) in other current liabilities                                 | 35.97           |
|           | (Increase) / Decrease in Short Term Loans & Advances                               | 450             |
|           | (Increase) / Decrease in other current assets                                      | -204.53         |
|           | <b>Cash generated from Operations</b>  | <b>-683.48</b>  |
|           | <b>Net Cash flow from Operating Activities(A)</b>                                  | <b>-683.48</b>  |
| <b>B.</b> | <b>Cash Flow From Investing Activities</b>   |                 |
|           | Purchase of tangible assets  | 1501.1          |
|           | Non Current Investments / (Purchased) sold   | -1142.75        |
|           | Interest Received  | 392.83          |
|           | Cash advances and loans made to other parties                                      | -9063.59        |



|           |  |                  |
|-----------|--|------------------|
|           | Cash advances and loans received back                                  | 734.58           |
|           | Other Inflow / (Outflows) of cash                                      | -24.39           |
|           | <b>Net Cash used in Investing Activities(B)</b>                        | <b>-7,602.22</b> |
| <b>C.</b> | <b>Cash Flow From Financing Activities</b>                             |                  |
|           | Finance Cost   | -474.59          |
|           | Increase in / (Repayment) of Short term Borrowings                     | 5497.37          |
|           | Increase in / (Repayment) of Long term borrowings                      | 2139.29          |
|           | Increase / (Decrease) in share capital                                 | 886.43           |
|           | Increase / (Decrease) in share application money pending allotment     | 0                |
|           | Increase / (Decrease) in money received against share warrants         | 253.75           |
|           | Other Inflows / (Outflows) of cash                                     | 0                |
|           | <b>Net Cash used in Financing Activities(C)</b>                        | <b>8,302.25</b>  |
| <b>D.</b> | <b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(A+B+C)</b> | <b>16.56</b>     |
| <b>E.</b> | <b>Cash &amp; Cash Equivalents at Beginning of period</b>              | <b>1.94</b>      |
| <b>F.</b> | <b>Cash &amp; Cash Equivalents at End of period</b>                    | <b>18.5</b>      |
| <b>G.</b> | <b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(F-E)</b>   | <b>16.56</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)

  
Surinder Pal Singh

Partner

Membership No.: 511569

UDIN : 26511569LJJCUX9824

Place: Mohali

Date: 30/05/2026

For and on behalf of the Board of Directors



HINA

Whole Time Director

DIN: 09534689



SURINDER KUMAR  
KALRA

Whole Time Director

DIN: 10779178

# RACONTEUR GLOBAL RESOURCES LIMITED

CIN: L68100MH2018PLC307613, **Regd. Office:** Royal Palms, 3rd Floor A321 Master Mind 4, Aarey,  
Borivali, Goregaon East, Mumbai-400065  
**Email Id:** compliance.rgrl@gmail.com | **Website:** [www.rgrl.in](http://www.rgrl.in) | **Tel No:** +91 8360141408

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**Date:** 30<sup>th</sup> May, 2026

**To**  
**The Listing Department**  
**BSE Limited,**  
**25th Floor, Phiroze Jeejeebhoy Towers,**  
**Dalal Street Mumbai, Maharashtra – 400001**

**Sub: Declaration with respect to Auditors Report with Qualified Opinion for the Annual Audited Financial Results for the financial year ended on March 31, 2026 - Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Ref: Raconteur Global Resources Limited (Scrip Code: 541703)**

Dear Sir/Madam,

I, Surinder Kalra (DIN: 10779178), Whole-Time Director of Raconteur Global Resources Limited ("Company") do hereby declare and confirm that M/s Kapil Sandeep & Associates, Chartered Accountants (FRN. 016244N), the Statutory Auditors of the Company, have issued an audit report with qualified opinion on Audited Financial Results (Standalone and Consolidated) for the financial year ended 31st March, 2026.

This declaration is made pursuant to Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

This is for your kind information and record.

**FOR RACONTEUR GLOBAL RESOURCES LIMITED**

**SURINDER  
KALRA**

Digitally signed by SURINDER KALRA  
DN: cn=IN, o=Personal,  
pseudoym=e80825y9imp1wqr43jpr9kkgbfavohz,  
2.5.4.20-8221d9fe40893616b6c6e181bbdc3a43a9723036  
e7b50754e687df034ecc38d8, postalCode=160006,  
st=C Chandigarh,  
serialNumber=bf3ef6f56ee8efc699a6813c2f95e283dc14  
819770b6d7c7a66572d22e644, cn=SURINDER KALRA  
Date: 2026.05.30 21:26:08 +05'30'

**SURINDER KALRA**  
**WHOLE-TIME DIRECTOR**  
**(DIN: 10779178)**

# RACONTEUR GLOBAL RESOURCES LIMITED

CIN: L68100MH2018PLC307613, Regd. Office: Royal Palms, 3rd Floor A321 Master Mind 4, Aarey,  
Borivali, Goregaon East, Mumbai-400065  
Email Id: compliance.rgrl@gmail.com | Website: [www.rgrl.in](http://www.rgrl.in) | Tel No: +91 8360141408

## Annexure-II

**Details with respect to Appointment of Mr. Shailendra Kumar Roy, Proprietor, M/s Shailendra Roy & Associates, Practicing Company Secretary Firm, as required under Regulation 30 read with Clause 7 of Para A of Part A of Schedule III of SEBI Listing Regulations read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 are as follows:**

| Serial | Particulars  | Details  |
|--------|--|--|
| 1      | Name of the Auditor  | Mr. Shailendra Kumar Roy, Proprietor,<br>M/s Shailendra Roy & Associates.<br>Title: Secretarial Auditor<br>Peer Review No. 3605/2023   |
| 2      | Reason for change viz, appointment, re-appointment, resignation, removal or death or otherwise | Appointment  |
| 3      | Date of appointment/ Re-appointment/<br>Cessation (as applicable)                              | 30 <sup>th</sup> May 2026  |
| 4      | Terms of appointment/ re-appointment   | For the financial year 2025-26   |
| 5      | Brief Profile  | M/s Shailendra Roy and Associates is a peer reviewed and a well-established firm of Practicing Company Secretaries/ Practicing Company Secretary Firm, registered with the Institute of Company Secretaries of India, New Delhi. M/s Shailendra Roy and Associates specializes in compliance audit and assurance services, advisory and representation services, and transactional services and he is having rich experience in corporate laws, SEBI laws etc. |
| 6      | Disclosure of relationship between directors (in case of appointment of a director)            | Not Applicable   |

**B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC UNDER REGULATION 32 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015:**

# RACONTEUR GLOBAL RESOURCES LIMITED

**CIN:** L68100MH2018PLC307613, **Regd. Office:** Royal Palms, 3rd Floor A321 Master Mind 4, Aarey, Borivali, Goregaon East, Mumbai-400065

**Email Id:** compliance.rgrl@gmail.com | **Website:** [www.rgrl.in](http://www.rgrl.in) | **Tel No:** +91 8360141408

**Statement of deviation/ variation in utilisation of funds raised :**

| Particulars   | Remarks                            |
|---|------------------------------------|
| <b>Name of listed entity</b>  | Raconteur Global Resources Limited |
| <b>Mode of fund raising</b>   | Preferential Issues                |
| <b>Date of raising funds</b>  | 18 <sup>th</sup> March 2026        |
| <b>Amount raised</b>  | Rs. 10,32,74,955                   |
| <b>Report filed for quarter ended</b>   | 31 <sup>st</sup> March 2026        |
| <b>Monitoring Agency</b>  | Not Applicable                     |
| <b>Monitoring Agency Name, if applicable</b>  | Not Applicable                     |
| <b>Is there a deviation/ variation in use of funds raised?</b>  | No                                 |
| <b>If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders</b> | Not Applicable                     |
| <b>If yes, date of Shareholder Approval</b>   | Not Applicable                     |
| <b>Explanation for the deviation/ variation</b>   | Not Applicable                     |
| <b>Comments of the audit committee after review</b>   | Not Applicable                     |
| <b>Comments of the auditors, if any</b>   | Not Applicable                     |

**Objects for which funds have been raised and where there has been a deviation/ variation, in the following table:**

| Original object  | Modified object, if any | Original allocation | Modified allocation, if any | Funds utilised   | Amount of deviation/ variation for the quarter according to applicable object | Remarks, if any |
|--|-------------------------|---------------------|-----------------------------|------------------|---|-----------------|
| Allotment of equity shares and warrants convertible into equity shares having face value INR 10/- each at a price of INR 14/- per share including premium of INR 4/-) in accordance with the | NA                      | Rs. 10,32,74,955    | NA                          | Rs. 10,32,74,955 | NA  | NA              |

# RACONTEUR GLOBAL RESOURCES LIMITED

CIN: L68100MH2018PLC307613, **Regd. Office:** Royal Palms, 3rd Floor A321 Master Mind 4, Aarey, Borivali, Goregaon East, Mumbai-400065

**Email Id:** compliance.rgrl@gmail.com | **Website:** [www.rgrl.in](http://www.rgrl.in) | **Tel No:** +91 8360141408

|   |  |  |  |  |  |  |
|---|--|--|--|--|--|--|
| provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 |  |  |  |  |  |  |
| Deviation could mean:   |  |  |  |  |  |  |
| a. Deviation in the objects or purposes for which the funds have been raised.   |  |  |  |  |  |  |
| b. Deviation in the amount of funds actually utilized as against what was originally disclosed.                           |  |  |  |  |  |  |
| c. Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.          |  |  |  |  |  |  |
| <b>Name of signatory:</b> Surinder Kalra  |  |  |  |  |  |  |
| <b>Designation:</b> Whole-Time Director   |  |  |  |  |  |  |
| <b>Date:</b> 30.05.2026   |  |  |  |  |  |  |

## **C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES**

| S.No.     | Particulars  | IN INR CRORE |
|-----------|--|--------------|
| <b>1.</b> | <b>Loans / revolving facilities like cash credit from banks / financial institutions</b>         |              |
| <b>A</b>  | Total amount outstanding as on date  | 0            |
| <b>B</b>  | Of the total amount outstanding, amount of default as on date                                    | 0            |
| <b>2.</b> | <b>Unlisted debt securities i.e. NCDs and NCRPS</b>  |              |
| <b>A</b>  | Total amount outstanding as on date  | 0            |
| <b>B</b>  | Of the total amount outstanding, amount of default as on date                                    | 0            |
|           | <b>Total financial indebtedness of the listed entity including short-term and long-term debt</b> | 0            |

**D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 3<sup>rd</sup> and 4<sup>th</sup> quarter):** Not Applicable. The Company is listed on SME Exchange and therefore Regulations 17 to 27 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable in terms of Regulation 15(2)(b) of the SEBI LODR Regulations

**E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (Applicable only for Annual Filing i.e., 4<sup>th</sup> quarter):** Attached as **Annexure E**

# RACONTEUR GLOBAL RESOURCES LIMITED

CIN: L68100MH2018PLC307613, **Regd. Office:** Royal Palms, 3rd Floor A321 Master Mind 4, Aarey, Borivali, Goregaon East, Mumbai-400065  
**Email Id:** compliance.rgrl@gmail.com | **Website:** [www.rgrl.in](http://www.rgrl.in) | **Tel No:** +91 8360141408

To  
**The Listing Department**  
**BSE Limited,**  
**25th Floor, Phiroze Jeejeebhoy Towers,**  
**Dalal Street Mumbai, Maharashtra – 400001**

**Sub: Clarification on SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/CIR/ 2023/172 dated October 19, 2023 related to Large Companies**

With Reference to Captioned Subject, as required we are Providing the following details of Company along with the Annual Financial Result being filed with Stock Exchange for the Financial Year ended March 31, 2026.

| Sr. No. | Particular   | Details |
|---------|--|---------|
| 1       | Outstanding Qualified Borrowings at the Start of the Financial Year (Rs.in Crores)   | Nil     |
| 2       | Outstanding Qualified Borrowings at the end of the Financial Year (Rs.in Crores)   | Nil     |
| 3       | Highest credit rating of the Company relating to the unsupported bank borrowing or plain vanilla bond, which have no structuring/support built.in. | NA      |
| 4       | Incremental borrowing done during the year (qualifies borrowing) (Rs.in Crores)  | Nil     |
| 5       | Borrowing by way of issuance of debt securities during the year (Rs.in Crore)  | Nil     |

This is for your kind information and record.

**For Raconteur Global Resources Limited**

**SURINDER  
KALRA**

Digitally signed by SURINDER KALRA  
DN: c=IN, o=Personal,  
pseudonym=cd8H25y7imp1wq43sjn9kkgfav0hz,  
2.5.4.20=8221d9fe40893616b6c6e181bbdc3a43a97230  
36e7b50754a687dfd34ecd38d8, postalCode=160036,  
st=Chandigarh,  
serialNumber=b13ef6e56ee8efc699a68f13c2f95e283dc  
14819f70b6d7c7a66572d22e444, cn=SURINDER KALRA  
Date: 2026.05.30 21:25:42 +05'30'


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

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

| <b>Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026</b><br>[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016] |   |   |  |  |
|---|---|---|--|--|
| I.  | Sl. No.   | Particulars   | Audited Figures<br>(as reported before<br>adjusting<br>for qualifications)<br>(in lakhs) | Adjusted Figures<br>(audited figures after<br>adjusting for<br>qualifications) |
|   | 1.  | Turnover / Total income   | 783.75   | Not Determinable   |
|   | 2.  | Total Expenditure   | 1457.41  |  |
|   | 3.  | Net Profit/(Loss)   | -673.66  |  |
|   | 4.  | Earnings Per Share  | -8.44  |  |
|   | 5.  | Total Assets  | 8591.11  |  |
|   | 6.  | Total Liabilities   | 6379.00  |  |
|   | 7.  | Net Worth   | 2212.11  |  |
|   | 8.  | Any other financial item(s) (as felt appropriate by the management) | -  |  |
| II.   | <b>Audit Qualification (each audit qualification separately):</b>   |   |  |  |
|   | <p><b>a. Details of Audit Qualification:</b><br/>External balance confirmations as required under SA 505 have not been received from counter-parties. The balances of trade receivables, trade payables, loans and advances given and taken as at 31st March 2026 are subject to confirmations, reconciliation and consequential adjustments, if any. The auditors are unable to comment upon the resultant impact on profit for the year, reserves and surplus, loans and advances, trade receivables, trade payables and current and non-current assets and liabilities as at the balance sheet date.</p>   |   |  |  |
|   | <b>b. Type of Audit Qualification:</b> Qualified Opinion  |   |  |  |
|   | <b>c. Frequency of qualification:</b> Repetitive  |   |  |  |
|   | <p><b>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:</b><br/>The qualification relates to non-receipt of external balance confirmations. The impact on the standalone financial results is currently not quantifiable as the resultant adjustments, if any, arising from confirmations and reconciliations are not determinable at this stage. Management is in the process of obtaining confirmations and does not anticipate any material adverse adjustment to the reported financial results.</p>   |   |  |  |
|   | <b>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</b>   |   |  |  |
|   | (i) <b>Management's estimation on the impact of audit qualification:</b> Not Quantifiable   |   |  |  |
|   | <p>(ii) <b>If management is unable to estimate the impact, reasons for the same:</b><br/>The Company has initiated steps to obtain balance confirmations from its counter-parties. Management is of the view that the balances reflected in the books of account are correct and complete. No material adjustments are expected upon receipt and reconciliation of such confirmations. The outstanding balances are regularly monitored and managed.</p>  |   |  |  |
|   | <p>(iii) <b>Auditors' Comments on (i) or (ii) above:</b><br/>External balance confirmations are a fundamental audit procedure required under SA 505. The non-receipt of such confirmations creates a limitation of scope and our inability to comment on the resultant adjustments, if any, is not merely procedural but substantive. In the absence of external confirmations, we are unable to independently verify the completeness and accuracy of trade receivables, trade payables, loans and advances given and taken as at 31st March 2026. Management's assertion that no material adjustments are expected does not substitute for direct</p> |   |  |  |

third-party confirmation. Our qualified opinion on account of this matter is accordingly maintained.

III. Signatories:


|  |  |
|--|--|
| <p>For Kapil Sandeep and Associates<br/>Chartered Accountant<br/>(FRN: 0016244N)</p> <p><i>Surinder Pal Singh</i></p> <p>CA Surinder Pal Singh<br/>Partner<br/>Membership No.: 511569<br/>Place: Mohali<br/>Date: 30-05-2026</p>  | <p>For Raconteur Global Resources Limited<br/>(Formerly Known as Ganesh Films India Limited)</p> <p><i>A Kohli</i></p> <p>Arvinder Singh Kohli<br/>Audit committee Chairman<br/>DIN: 08444774</p> <p><i>Hina</i></p> <p>Hina<br/>Whole Time Director and CFO<br/>(DIN: 09534689)</p> |
|--|--|

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

| <b>Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026</b><br><b>[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]</b> |   |  |   |  |
|--|---|--|---|--|
| <b>I.</b>  | <b>Sl. No.</b>  | <b>Particulars</b>   | <b>Audited Figures (as reported before adjusting for qualifications) (in lakhs)</b> | <b>Adjusted Figures (audited figures after adjusting for qualifications)</b> |
|  | 1.  | Turnover / Total income  | 795.83  | Not Determinable   |
|  | 2.  | Total Expenditure  | 2928.68   |  |
|  | 3.  | Net Profit/(Loss)  | -2132.85  |  |
|  | 4.  | Earnings Per Share   | -23.75  |  |
|  | 5.  | Total Assets   | 12325.11  |  |
|  | 6.  | Total Liabilities  | 10424.34  |  |
|  | 7.  | Net Worth  | 1900.77   |  |
|  | 8.  | Any other financial item(s) (as felt appropriate by the management)  | -   |  |
| <b>II.</b>   | <b>Audit Qualification (each audit qualification separately):</b> |  |   |  |
|  | <b>Qualification No. 1</b>  |  |   |  |
|  | <b>a.</b>   | <b>Details of Audit Qualification:</b>   |   |  |
|  |   | External balance confirmations as required under SA 505 have not been received from counter-parties of the Holding Company. The balances of trade receivables, trade payables, loans and advances given and taken as at 31st March 2026 are subject to confirmations, reconciliation and consequential adjustments, if any. We are unable to comment upon the resultant impact on the consolidated net profit for the year, reserves and surplus, loans and advances, trade receivables, trade payables and current and non-current assets and liabilities as at the balance sheet date. |   |  |
|  | <b>b.</b>   | <b>Type of Audit Qualification:</b> Qualified Opinion  |   |  |
|  | <b>c.</b>   | <b>Frequency of qualification:</b> Repetitive  |   |  |
|  | <b>d.</b>   | <b>For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:</b>   |   |  |
|  |   | The qualification relates to non-receipt of external balance confirmations from counter-parties of the Holding Company. The impact on the consolidated financial results is currently not quantifiable. Management is in the process of obtaining confirmations and does not anticipate any material adverse adjustment.   |   |  |
|  | <b>e.</b>   | <b>For Audit Qualification(s) where the impact is not quantified by the auditor:</b>   |   |  |
|  | <b>(i)</b>  | <b>Management's estimation on the impact of audit qualification:</b> Not Quantifiable  |   |  |
|  | <b>(ii)</b>   | <b>If management is unable to estimate the impact, reasons for the same:</b>   |   |  |
|  |   | The Company has initiated steps to obtain balance confirmations. Management is of the view that the balances in the consolidated books of account are correct and complete. No material adjustments are expected. The outstanding balances are regularly monitored.  |   |  |
|  | <b>(iii)</b>  | <b>Auditors' Comments on (i) or (ii) above:</b>  |   |  |
|  |   | External balance confirmations are a fundamental audit procedure under SA 505. The non-receipt of such confirmations from counter-parties of the Holding Company constitutes a limitation of scope. Management's assurance that no material adjustments are expected does not substitute for direct third-party confirmation. Our inability to comment on the resultant impact is substantive and not merely procedural. The qualified opinion on this matter is accordingly maintained.   |   |  |

|   |  |
|---|--|
| <b>Qualification No. 2</b>  |  |
| <b>a. Details of Audit Qualification:</b>   | Raconteur Granite Limited (RGL), a subsidiary of the Holding Company, has not charged depreciation on its fixed assets (other than freehold Quarry Land/Mine which is not subject to depreciation) for the year ended 31st March 2026. This is in violation of AS 6 — Depreciation Accounting and Schedule II of the Companies Act, 2013. This results in overstatement of consolidated profit and overstatement of net block of fixed assets. The component auditor of RGL has not reported this matter. Asset-wise details and applicable depreciation rates were not made available to the principal auditor. The quantum of depreciation not charged and its impact on consolidated net profit and net block is not ascertainable.   |
| <b>b. Type of Audit Qualification:</b>  | Qualified Opinion — Non-compliance with Accounting Standard AS 6 and Schedule II of the Companies Act, 2013 (Unquantified — quantum not ascertainable as asset details not provided)   |
| <b>c. Frequency of qualification:</b>   | First Time   |
| <b>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:</b> | The qualification arises from non-provision of depreciation on fixed assets of subsidiary RGL for the year ended 31st March 2026. Management's view is that the said matter is being addressed. The asset-wise details, useful lives and applicable depreciation rates are being compiled and shall be provided. The quantum of impact on consolidated profit and net block is currently being assessed by management.   |
| <b>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</b>                 |  |
| <b>(i) Management's estimation on the impact of audit qualification:</b>                                | Not Quantifiable   |
| <b>(ii) If management is unable to estimate the impact, reasons for the same:</b>                       | Management acknowledges the non-provision of depreciation in RGL and is taking immediate steps to rectify the same. The required asset details shall be compiled and the depreciation computation shall be carried out as soon as possible. The resultant adjustments will be given effect in the books of account accordingly. Management assures that this will be complied with before the finalisation of the next periodic financial results.   |
| <b>(iii) Auditors' Comments on (i) or (ii) above:</b>   | Provision of depreciation on depreciable fixed assets is mandatory under AS 6 — Depreciation Accounting and Schedule II of the Companies Act, 2013. Non-provision of depreciation results in overstatement of consolidated profit and overstatement of net block of fixed assets. This is a clear non-compliance and results in the consolidated financial results not presenting a true and fair view to the extent of the impact. We note that the component auditor of RGL has not reported this matter in their report, which we have independently identified as principal auditor under SA 600. The fact that asset details were not made available to us has prevented quantification of the impact. Management's stated intention to rectify the matter is noted; however, since the non-compliance existed as at 31st March 2026 and the impact remains unquantified, the qualified opinion on this matter is maintained. Management is advised to ensure proper depreciation is charged going forward and necessary rectification is made. |

### PART III — SIGNATORIES

|   |   |
|---|---|
| <p>For Kapil Sandeep and Associates<br/>Chartered Accountant<br/>(FRN: 0016244N)</p> <p><i>Surinder Pal Singh</i></p> <p>Surinder Pal Singh<br/>Partner<br/>Membership No.: 511569<br/>Place: Mohali<br/>Date: 30/05/2026</p>  | <p>For Raconteur Global Resources Limited<br/>(Formerly Known as Ganesh Films India Limited)</p> <p><i>A Kohli</i></p> <p>Arvinder Singh Kohli<br/>Audit committee Chairperson</p> <p><i>Hina</i></p> <p>Hina<br/>Whole Time Director and CFO<br/>(DIN: 09534689)</p> |
|---|---|