

Date: 09/08/2022

National Stock Exchange of India Limited
Bandra- Kurla Complex
Bandra (East)
Mumbai - 400 015

Company Symbol: REPL

Sub: Outcome of Board Meeting held on Tuesday, 09th August 2022

Dear Sir,

With reference to the captioned subject and pursuance to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, this is to inform you that the Meeting of the Board of directors was held today - **Tuesday, 09th August 2022** at the registered office of company at 820, Antriksha Bhawan, K.G Marg, New Delhi -110001.

The outcomes of Board meeting are as:

1. Approved unaudited financial results for the Quarter ended 30th June 2022 as recommended by Audit Committee.
2. Approved the Notice calling of 30th Annual General Meeting of Company to be held on Thursday 29th September 2022 through VC/OAVM along with Director Report, Management Discussion & Analysis Report & Annual Report for financial Year 2021-22.
3. Considered & fixed that the Register of Members & Share Transfer Books of the Company shall be closed from Friday, 23rd September, 2022 to Thursday, 29th September 2022 (both days inclusive) for the purpose of 30th Annual General Meeting (AGM) of the Company to be held on September 29, 2022;
4. Approved appointment of M/s Pradeep Debnath & Co, Company Secretaries as Scrutinizer for the purpose of conducting voting process at the ensuing Annual General Meeting;

The Meeting was concluded at 03:00 P.M

You are requested to kindly take note of same for your records.

Thanking you

Yours faithfully

For RUDRABHISHEK ENTERPRISES LIMITED


Pradeep Misra
Chairman & Managing Director
DIN: 01386739



Rudrabhishek Enterprises Limited
820, Antriksh Bhawan, 22, K.G. Marg
Connaught Place, New Delhi-110001
Ph. No.: +91-41069500, 43509305



| Particulars | Standalone | | | | | | Consolidated | | | | | |
|---|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|
| | Quarter Ended | | | Year Ended | | | Quarter Ended | | | Year Ended | | |
| | 30.06.2022 (Unaudited) | 31.03.2022 (Audited) | 30.06.2021 (Unaudited) | 31.03.2022 (Audited) | 30.06.2022 (Unaudited) | 31.03.2022 (Audited) | 30.06.2021 (Unaudited) | 31.03.2022 (Audited) | 30.06.2022 (Unaudited) | 31.03.2022 (Audited) | 30.06.2021 (Unaudited) | 31.03.2022 (Audited) |
| 1 Income | | | | | | | | | | | | |
| a Income from operations | 1,579.71 | 2,325.77 | 1,466.38 | 7,294.46 | 1,678.73 | 2,455.41 | 1,529.44 | 7,668.30 | 1,529.44 | 2,455.41 | 1,529.44 | 7,668.30 |
| b Other income | 22.84 | 207.99 | 15.75 | 370.79 | 23.79 | 271.95 | 17.03 | 373.55 | 17.03 | 271.95 | 17.03 | 373.55 |
| Total Income | 1,602.55 | 2,533.76 | 1,482.13 | 7,665.25 | 1,702.52 | 2,727.36 | 1,546.47 | 8,041.85 | 1,546.47 | 2,727.36 | 1,546.47 | 8,041.85 |
| 2 Expenses | | | | | | | | | | | | |
| a Purchase of Stock in Trade | | | | | 12.52 | 8.01 | | 10.59 | 12.52 | 8.01 | | 10.59 |
| b Direct Operating Cost | 458.06 | 1,102.23 | 573.45 | 3,044.16 | 467.29 | 1,049.80 | 572.49 | 3,026.90 | 467.29 | 1,049.80 | 572.49 | 3,026.90 |
| c Employee benefits expense | 475.68 | 430.98 | 373.44 | 1,580.54 | 530.64 | 554.23 | 419.69 | 1,817.91 | 530.64 | 554.23 | 419.69 | 1,817.91 |
| d Finance cost | 26.06 | 16.62 | 8.94 | 50.01 | 26.06 | 17.29 | 10.59 | 51.75 | 26.06 | 17.29 | 10.59 | 51.75 |
| e Depreciation and amortisation expense | 25.96 | 40.77 | 37.89 | 130.35 | 27.28 | 44.66 | 40.13 | 139.77 | 27.28 | 44.66 | 40.13 | 139.77 |
| f Other expenses | 278.45 | 815.76 | 127.07 | 1,585.10 | 235.43 | 827.35 | 134.91 | 1,456.18 | 235.43 | 827.35 | 134.91 | 1,456.18 |
| Total expenses | 1,214.21 | 2,406.36 | 1,120.79 | 6,390.16 | 1,299.22 | 2,501.34 | 1,177.81 | 6,503.10 | 1,299.22 | 2,501.34 | 1,177.81 | 6,503.10 |
| 3 Profit from operations before exceptional items (1-2) | 388.34 | 127.40 | 361.34 | 1,275.09 | 403.30 | 226.02 | 368.66 | 1,538.75 | 403.30 | 226.02 | 368.66 | 1,538.75 |
| 4 Exceptional Items (Net) | 388.34 | 127.40 | 361.34 | 1,275.09 | 403.30 | 226.02 | 368.66 | 1,538.75 | 403.30 | 226.02 | 368.66 | 1,538.75 |
| 5 Profit before tax | 388.34 | 127.40 | 361.34 | 1,275.09 | 403.30 | 226.02 | 368.66 | 1,538.75 | 403.30 | 226.02 | 368.66 | 1,538.75 |
| 6 Tax expense | | | | | | | | | | | | |
| a Current tax | 118.66 | (25.91) | 95.36 | 347.50 | 122.15 | 4.12 | 98.30 | 378.83 | 122.15 | 4.12 | 98.30 | 378.83 |
| b Tax related to earlier years | | (193.40) | | (193.40) | | (192.76) | | (193.34) | | (192.76) | | (193.34) |
| c Deferred tax | (31.80) | (80.19) | 1.38 | (135.58) | (31.31) | (81.00) | 1.03 | (136.29) | (31.31) | (81.00) | 1.03 | (136.29) |
| Total Tax Expenses | 86.86 | (299.50) | 96.74 | 18.52 | 90.84 | (269.64) | 99.33 | 49.20 | 90.84 | (269.64) | 99.33 | 49.20 |
| 7 Profit for the period | 301.48 | 426.90 | 264.60 | 1,256.57 | 312.46 | 495.66 | 269.33 | 1,489.55 | 312.46 | 495.66 | 269.33 | 1,489.55 |
| Share of Profit/(Loss) of Associates of foreign/Indian subsidiary (Net) | | | | | | | (13.66) | | | | (13.66) | |
| 8 Net Profit for the period | 301.48 | 426.90 | 264.60 | 1,256.57 | 312.46 | 495.66 | 255.67 | 1,475.89 | 312.46 | 495.66 | 255.67 | 1,475.89 |
| 9 Other Comprehensive Income | | | | | | | | | | | | |
| Items that will not be reclassified to Profit or (Loss) | 3.49 | (10.08) | 5.92 | 13.98 | 6.46 | 55.37 | 6.28 | 84.84 | 6.46 | 55.37 | 6.28 | 84.84 |
| Items that will be reclassified to Profit or (Loss) | | | | | | 0.00 | | 38.41 | | 0.00 | | 38.41 |
| Item Reclassified to Profit & Loss | | | | | | (38.41) | | (38.41) | | (38.41) | | (38.41) |
| Tax impacts on above | (0.88) | 2.54 | (1.49) | (3.52) | (1.52) | (11.23) | (1.56) | (18.40) | (1.52) | (11.23) | (1.56) | (18.40) |
| Total Other Comprehensive Income/(Loss) | 2.61 | (7.54) | 4.43 | 10.46 | 4.94 | 5.73 | 4.72 | 66.44 | 4.94 | 5.73 | 4.72 | 66.44 |
| Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period) | 304.09 | 419.36 | 269.03 | 1,267.03 | 317.40 | 501.39 | 260.39 | 1,542.33 | 317.40 | 501.39 | 260.39 | 1,542.33 |
| 11 Net Profit/(Loss) attributable to | | | | | | | | | | | | |
| Equity Holders of the Parent | | | | | 312.46 | 495.66 | 257.31 | 1,475.89 | 312.46 | 495.66 | 257.31 | 1,475.89 |
| Non Controlling Interest | | | | | | | (1.64) | | | | (1.64) | |
| 12 Other Comprehensive Income/(Loss) attributable to | | | | | | | | | | | | |
| Equity Holders of the Parent | | | | | 4.94 | 5.73 | 4.72 | 66.44 | 4.94 | 5.73 | 4.72 | 66.44 |
| Non Controlling Interest | | | | | | | | | | | | |
| 13 Total Other Comprehensive Income/(Loss) attributable to | | | | | | | | | | | | |
| Equity Holders of the Parent | | | | | 317.40 | 501.39 | 262.03 | 1,542.33 | 317.40 | 501.39 | 262.03 | 1,542.33 |
| Non Controlling Interest | | | | | | | (1.64) | | | | (1.64) | |
| 14 Paid-up equity share capital (Face Value of ₹ 10 each) | 1,734.25 | 1,734.25 | 1,734.25 | 1,734.25 | 1,734.25 | 1,734.25 | 1,734.25 | 1,734.25 | 1,734.25 | 1,734.25 | 1,734.25 | 1,734.25 |
| 15 Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year. | | | | 7,516.89 | | | | | | | | 7,516.89 |
| 16 Earnings per share (before extraordinary items) (Quarterly not annualised) : | | | | | | | | | | | | |
| Basic (₹) | 1.74 | 2.46 | 1.53 | 7.25 | 1.80 | 2.86 | 1.48 | 8.51 | 1.80 | 2.86 | 1.48 | 8.51 |
| Diluted (₹) | 1.74 | 2.46 | 1.53 | 7.25 | 1.80 | 2.86 | 1.48 | 8.51 | 1.80 | 2.86 | 1.48 | 8.51 |

Notes:

- 1 The above unaudited financial results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 09th August, 2022. The financial results for the quarter ended June, 30th 2022 have been limited reviewed by the Statutory Auditors of the Company.
- 2 The standalone and consolidated financial results have been prepared in accordance with principals and procedures of Indian Accounting Standards (Ind AS) as notified under Companies (Indian Accounting Standards) Rules 2015 as specified in Section 133 of Companies Act 2013.
- 3 The Consolidated Financial Results of the company and Indian subsidiary (Group) have been prepared as per IND AS 110 "Consolidated Financial statements". The following entities have been considered in Consolidated quarterly financial statements.
 1. Rudrabhishek Infosystem Private Limited – Wholly owned Subsidiary - Management Certified
- 4 The Standalone and Consolidated quarterly financial statement includes the results for quarter ended 31st March 2022 being balancing figures between audited figures in respect of full financial year and the unaudited year to date figures upto third quarter for period ended 31st December 2021.
- 5 In line with the provisions of Ind AS 108 – Operating Segments and on the basis of review of operations being done by the management of the Company, the operations of the company falls under advisory & Consulting, which is considered to be the only reportable segment by the management.
- 6 The company continues to monitor the impact of COVID 19 on its business including its impact on customers, supply chain etc. Due care has been exercised in concluding on significant accounting judgement and estimates including in relation to recoverability of receivables, inventory and other financial assets based on information available to date while preparing the company's financial results as of and for the Quarter ended 30th June 2022.
- 7 The quarterly consolidated financial result for the quarter ended 30th June 2021 includes the result of erstwhile foreign subsidiary company namely M/s Rudrabhishek Singapore PTE Ltd.- Singapore (RSPL) and are, therefore, not strictly comparable with consolidated current quarterly financial results.
- 8 The standalone and consolidated financial results of the Company for the quarter ended June 30th, 2022 are also available on the Company's Website (www.repl.global) and on the Website of NSE (www.nseindia.com).

Place : New Delhi
Date : August 09, 2022

For Rudrabhishek Enterprises Limited



Pradip Misra
Chairman

DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditors' Review Report on the Quarterly Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To Board of Directors
Rudrabhishek Enterprises limited
820, Antriksh Bhawan
22 K.G. Marg,
New Delhi- 110001

We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of Rudrabhishek Enterprises limited ("the company") for the quarter ended 30th June, 2022 attached herewith, being submitted by the company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). This statement is the responsibility of the Company's Management and approved by the Board of Directors has been compiled from the related interim financial statements which has been prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Doogar & Associates
Chartered Accountants
Firm Registration No. 000561N

M. S. Agarwal
Partner

Membership No. 87660

UDIN: 22086580AOPXDU6546



Place: New Delhi
Date: August 09, 2022

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Branches at : Gurgaon, Mumbai and Agra

DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditors' Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To Board of Directors
Rudrabhishek Enterprises Limited
820, Antriksh Bhavan
22 KG Marg
New Delhi- 110001

1. We have reviewed the accompanying Statement of Unaudited IndAS Consolidated Financial Results of Rudrabhishek Enterprises Limited (" Parent") and its one subsidiary incorporated in India (the Parent, its subsidiary together referred to as "the Group") for the quarter ended 30th June, 2022 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ("the Regulation"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March29, 2019("the Circular").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Regulation, to the extent applicable.

4. The Statement includes the results of the entities mentioned in Annexure I to the statement.
5. We did not review the financial results of one wholly owned subsidiary incorporated in India namely Rudrabhishek Infosystem Private Limited included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs 104.43 Lacs, total net Profit after tax of Rs 10.98 Lacs for the quarter ended 30th June 2022 , as considered in the consolidated unaudited financial results. These financial results are certified by the



management of the subsidiary company and our conclusion on the Statement in so far as it relates to the amounts and disclosures in respect of such subsidiary is based solely on the basis of financial statement as certified and procedures performed by us as stated in paragraph 3 above. Our conclusion on the statement is not modified in respect of above matter.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the financial statements as certified by the management referred to paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid in the aforesaid Indian Accounting Standard specified under Section 133 of Companies Act,2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation, read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Doogar & Associates
Chartered Accountants
Firm's Registration number: 000561N



M.S. Agarwal
Partner

Membership number: 086580

UDIN: 22086580A0PX LK9715

Place: New Delhi

Date: August 09,2022

Annexure I: List of entities consolidated as at 30th June 2022

- | |
|--|
| 1. Rudrabhishek Infosystem Private Limited - Wholly owned Subsidiary |
|--|