

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, 2023 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. 86580
UDIN: 23086580BGXIBR9346



Place: Noida
Date: 9th August, 2023

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, 2023 (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 108.31 Lacs, total net Profit after tax of Rs 9.83 Lacs for the quarter ended 30th June 2023 , 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

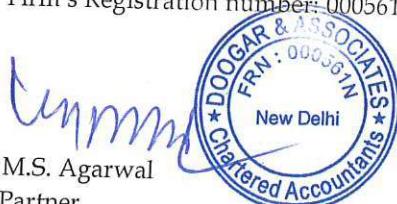


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paragraph 3 above. Our conclusion on the statement is not modified in respect of above matter.

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: 23086580BGXIBS5659

Place: Noida
Date: 09th August, 2023

Annexure I: List of entities consolidated as at 30th June 2023

1. Rudrabhishek Infosystem Private Limited - Wholly owned Subsidiary

RUDRABHISHEK ENTERPRISES LIMITED

Regd. Office: #20, ANTRIKSHA BHAWAN, K.G.MARG NEW DELHI DL 110001 IN

CIN: L74990DL1992PLC050142

Website: www.replglobal.com, Email: secretarial@replurbanplanners.com

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

	Particulars	Standalone			Consolidated		
		30.06.2023 (Unaudited)	31.03.2023 (Audited)	30.06.2022 (Unaudited)	31.03.2023 (Audited)	30.06.2022 (Unaudited)	31.03.2023 (Audited)
1 Income							
a Income from operations	1,732.93	3,050.52	1,579.71	8,462.34	1,838.81	3,172.75	1,678.73
b Other income	44.20	273.58	22.84	333.98	45.20	275.12	23.79
Total Income	1,777.13	3,324.10	1,662.55	8,796.22	1,884.01	3,447.87	1,702.52
2 Expenses							
a Purchase of Stock in Trade							
b Direct Operating Cost							
c Employee benefits expense	668.98	1,868.22	458.06	3,813.69	672.41	1,813.81	27.13
d Finance cost	439.25	402.05	475.68	1,786.31	484.36	453.13	467.29
e Depreciation and amortisation expense	37.96	45.19	26.06	138.01	38.29	50.64	3,895.42
f Other expenses	33.30	33.06	25.96	146.84	35.32	46.05	1,992.52
Total expenses	181.13	773.27	228.45	1,346.43	221.41	41.26	26.05
3 Profit from operations before exceptional items (1-2)	1,360.62	3,071.79	1,214.21	7,231.28	1,454.36	3,201.74	1,616.09
4 Exceptional Items (Net)	416.51	252.31	388.34	1,564.94	429.65	246.13	7,617.34
5 Profit before tax							
6 Tax expense							
a Current tax							
b Tax related to earlier years	129.90	(28.25)	118.66	346.96	139.77	(22.49)	-
c Deferred tax	-	(16.17)	-	(16.17)	-	(15.88)	-
d Total Tax Expenses	(18.95)	106.13	(31.80)	68.39	(25.50)	99.02	(15.88)
7 Profit after tax for the period	110.95	61.71	86.86	399.18	114.27	60.65	(31.31)
8 Other Comprehensive Income							
Items that will not be reclassified to Profit or (Loss)							
Actuarial Gain/Losses of Defined Benefit Plans							
Fair Value of Investment in Equity							
Items that will be reclassified to Profit or (Loss)							
Tax impacts on above							
Total Other Comprehensive Income/(Loss)	0.07	2.92	(0.88)	0.29	(0.02)	3.54	(1.52)
9 Total comprehensive income comprising profit after tax and other comprehensive income after tax for the period	305.34	(6.70)	2.61	(0.85)	0.29	(10.20)	(0.84)
10 Net Profit/(Loss) attributable to							
Equity Holders of the Parent							
Non Controlling Interest:							
11 Other Comprehensive Income/(Loss) attributable to							
Equity Holders of the Parent							
Non Controlling Interest:							
12 Total Other Comprehensive Income/(Loss) attributable to							
Equity Holders of the Parent							
Non Controlling Interest:							
13 Paid-up equity share capital (Face Value of ₹ 10 each)							
Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25	1,206.03
Earnings Per share (before extraordinary items) (Quarterly not annualised):							
Basic (₹)	1.76	1.10	1.24	0.72	1.82	1.07	6.93
Diluted (₹)	1.75	1.10	1.24	0.72	1.81	1.07	6.93



Repl Urban Planners Limited
8th June 2023

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 05th August,2023. The financial results for the quarter ended June,30th 2023 have been reviewed by the Statutory Auditors of the Company and have issued unmodified report on above financial results.
- 2 The standalone and consolidated financial results have been prepared in accordance with principals and procedures of Indian Accounting Standards (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 figures for quarter ended 31st March'23 are the balancing figures between audited figures in respect of full financial year and the published figures for nine months ended Dec'31,2022.
- 5 The Company Operates in one segment namely advisory & consultancy services, therefore, the operations of the company falls under advisory & consultancy which is only reportable segment in standalone financial statement; however, based on management approach as defined in Ind AS 108 operating segment has been disclosed on group basis as the group is engaged in different segment than the company and Managing director/CFO of the company reviews the performance of group as a whole. The operating segment of the group on consolidated basis for the reporting period/year is as under:

Particulars	Consolidated			
	30.06.2023 (Unaudited)	31.03.2023 (Audited)	30.06.2022 (Unaudited)	Year ended 31.03.2023 (Audited)
Segment Revenue				
Consultancy & Advisory Services	1,835.90	3,133.01	1,664.27	8,827.95
Software Trading	2.92	39.74	14.46	67.47
Gross Revenue from Operations	1,838.81	3,172.75	1,678.73	8,895.42
Segment Results				
Consultancy & Advisory Services	679.14	866.07	666.34	2,998.95
Software Trading	0.34	12.61	1.94	0.55
Profit/(Loss) before finance cost, Tax and unallocable items	679.48	878.68	668.28	2,999.50
Less : Finance cost	38.29	46.05	26.06	138.87
Less : Other Unallocable	211.54	586.50	238.92	1,244.54
Total Profit / (Loss) before Tax	429.66	246.13	403.30	1,616.09
Segment Assets				
Consultancy & Advisory Services	15,803.37	15,779.06	13,171.90	15,779.06
Software Trading	9.02	9.02	6.28	9.02
Total Segment Assets	15,812.39	15,788.08	13,178.18	15,788.08
Segment Liabilities				
Consultancy & Advisory Services	5,002.68	5,291.04	3,588.09	5,291.04
Software Trading	4.81	18.32	-	18.32
Total Segment Liabilities	5,007.49	5,309.37	3,588.09	5,309.36

6 During the quarter ended 30 June'2023, the company have granted 56650 Equity Shares of face value of Rs. 10 each to the eligible employees under Company's ESOP (2021) Scheme having vesting period of 12 months from the grant date at grant price of Rs 100 per share.

7 Subsequent to quarter ended 30th June'2023, the company have issued and allotted on 14 July'2023 7,80,000 fully convertible warrants (52000 no. of warrants to Promoter group and 26000 no. of warrants in Public category) to be convertible at an option of warrant holders in one or more tranches within 18 month from its allotment date into equivalent number of fully paid equity shares of face value of Rs 10 of each for cash at an issue price of Rs. 225/- per warrant. The company have received 25% of warrant amount against such issue of fully convertible warrants amounting to Rs. 138.75 lacs on 14 July 2023. (www.nseindia.com).

8 The standalone and consolidated financial results of the Company for the quarter ended June 30th, 2023 are also available on the Company's Website (www.rplglobal) and on the Website of NSE (www.nseindia.com).

9 Previous year/period figures have been re-grouped/rearranged wherever necessary to confirm current period classification.

For Rudrabhishek Enterprises Limited
[Signature]

Pradeep Misra
Chairman



RUDRABHISHEK ENTERPRISES LIMITED
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 CIN: L74899DL1992PLC050142
 Website: www.repl.global, Email: secretarial@replurbanplanners.com

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2023

Particulars	Standalone			Consolidated	
	Quarter Ended 30.06.2023	Quarter Ended 30.06.2022	Year Ended 31.03.2023	Quarter Ended 30.06.2023	Year Ended 31.03.2022
1 Total Income from operations	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
2 Net Profit from before Tax	1,777.13	1,602.55	8,796.22	1,884.01	1,702.52
3 Net Profit for the period after Tax (after Extraordinary items)	416.51	386.44	1,564.94	429.65	403.30
4 Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	305.56	301.48	1,165.76	315.38	312.46
5 Equity Paidup Share Capital					
Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	305.34	304.09	1,164.91	315.67	317.40
6 Earnings per share (Not annualised):					
Basic (₹)	1.76	1.74	6.72	1.82	1.80
Diluted (₹)	1.75	1.74	6.72	1.81	1.80
					6.93

- 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, 2023. The financial results for the quarter ended June, 30th 2023 have been Limited reviewed by the Statutory Auditors of the Company and have issued unmodified report on above financial results.
- The figures for quarter ended 31st March'23 are the balancing figures between audited figures for nine months ended Dec'31,2022.
- The above is an extract of the detailed format of unaudited standalone and consolidated Quarterly Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements), Regulations, 2015. The full format of the unaudited standalone and consolidated Financial Results are available on the Stock Exchange websites, www.nseindia.com and on the company website www.repl.global



For Rudrabhishek Enterprises Limited

Place : Noida
 Date : August 09, 2023

Pradeep Misra
 Chairman