

DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditors' Review Report on the Quarterly and Half Yearly 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 Bhavan
KG Marg
New Delhi- 110001

We have reviewed the accompanying statement of unaudited standalone financial results of Rudrabhishek Enterprises Limited ("the company") for the quarter and half year ended 30th September'2024 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 thereunder 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.

Place of signature: Noida
Date: 12th November'2024

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


M. S. Agarwal
Partner

Membership No. 86580

UDIN: 24086580-2628



DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditors' Review Report on the Quarterly and Half Yearly 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 Consolidated Financial Results of Rudrabhishek Enterprises Limited ("Parent") its three subsidiary companies incorporated in India (the Parent, its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2024 (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 March 29, 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 34, (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 two wholly owned subsidiaries and one subsidiary incorporated in India namely Rudrabhishek Infosystem Private Limited, Rudrabhishek Architects & Designers Private Limited and Rudrabhishek GEO Engineering Private Limited included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs 207.67 Lacs, Rs 319.21 Lacs, total net Profit/(loss) after tax of Rs 9.44 Lacs and Rs 21.41 Lacs and Other Comprehensive Income/(loss) of Rs 0.12 Lacs and Rs 11.43 Lacs for quarter and half year ended 30th September 2024, respectively as considered in the consolidated unaudited financial results. These financial results are certified by the management of respective subsidiary companies and our conclusion on the Statement in so far as it relates to the amounts and disclosures in respect of such subsidiaries is based solely

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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: 24086580BKCVAE7472



Place: Noida

Date: 12th November 2024

Annexure I: List of entities consolidated as at September 30, 2024

Rudrabhishek Infosystem Private Limited - Wholly owned Subsidiary

2. Rudrabhishek Architects & Designers Private Limited - Wholly owned Subsidiary

3. Rudrabhishek GEO Engineering Private Limited – Subsidiary



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STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30th SEPTEMBER, 2024

Particulars	Standalone						Consolidated					
	Quarter Ended		Half Year Ended		Year Ended		Quarter Ended		Half Year Ended		Year Ended	
	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	30.06.2024 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	30.06.2024 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1 Income												
a Income from operations	1,819.81	1,790.84	1,805.03	3,624.84	3,523.77	9,198.74	2,024.31	1,992.70	1,913.28	3,937.59	3,831.51	10,058.24
b Other income	30.60	32.33	20.22	50.82	76.53	151.37	29.80	31.88	22.06	51.86	77.08	159.14
Total income	1,850.41	1,823.17	1,825.25	3,675.66	3,600.30	9,350.11	2,054.11	2,024.58	1,935.34	3,989.45	3,908.59	10,217.38
2 Expenses												
a Purchase of Stock in Trade	-	-	-	-	-	-	20.57	12.67	9.62	30.19	15.24	52.88
b Direct Operating Cost	275.19	338.36	593.88	869.07	1,007.34	3,669.88	341.84	430.41	611.19	953.03	1,102.81	4,107.65
c Employee benefits expense	367.79	473.58	469.66	837.45	912.83	1,868.84	421.86	517.19	519.32	941.17	1,001.55	2,043.53
d Finance cost	55.16	32.17	45.84	101.00	70.13	198.70	56.97	35.76	47.67	104.63	74.05	201.83
e Depreciation and amortisation expense	28.01	15.37	26.24	54.25	48.68	108.10	51.87	17.37	33.59	85.46	52.69	117.53
f Other expenses	615.87	471.47	242.53	858.40	652.60	1,733.69	641.26	487.72	252.15	893.40	709.13	1,798.25
Total expenses	1,342.03	1,330.95	1,378.15	2,720.15	2,691.58	7,579.21	1,534.36	1,501.12	1,473.54	3,007.89	2,955.47	8,321.67
3 Profit from operations before exceptional items (1-2)	508.38	492.22	447.10	955.51	908.72	1,770.90	519.75	523.46	461.80	981.56	953.12	1,895.71
4 Exceptional Items (Net)												
5 Profit before tax	508.38	492.22	447.10	955.51	908.72	1,770.90	519.75	523.46	461.80	981.56	953.12	1,895.71
6 Tax expense												
a Current tax	164.54	122.18	137.67	302.21	252.08	486.45	176.50	133.00	141.61	318.11	272.77	515.00
b Tax related to earlier years	-	-	-	-	-	(9.34)	-	-	-	-	-	(10.38)
c Deferred tax	(43.09)	(0.18)	57.81	14.72	(15.13)	(17.83)	(50.50)	(1.17)	56.60	6.10	(26.67)	(14.26)
Total Tax Expenses	121.43	122.00	195.48	316.92	232.95	459.28	126.00	131.83	198.21	324.21	246.10	490.36
7 Net Profit for the period	386.95	370.22	251.62	638.58	675.77	1,311.62	393.75	391.63	263.59	657.35	707.02	1,405.35
8 Other Comprehensive Income												
Items that will not be reclassified to Profit or (Loss)												
Actuarial Gain/Losses of Defined Benefit Plans	(9.94)	(15.71)	(5.57)	(15.51)	(15.99)	(22.27)	(10.06)	(16.58)	(5.87)	(15.93)	(17.22)	(23.48)
Fair Value of Investment in Equity	-	-	-	-	-	-	0.24	0.76	0.38	0.62	1.72	1.88
Tax impacts on above	2.50	3.95	1.40	3.90	4.03	5.60	2.50	4.01	12.64	15.14	3.99	5.53
Total Other Comprehensive Income/(Loss)	(7.44)	(11.76)	(4.17)	(11.61)	(11.96)	(16.67)	(7.32)	(11.81)	7.15	(0.17)	(11.51)	(16.07)
9 Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)	379.51	358.46	247.45	626.97	663.81	1,294.95	386.43	379.82	270.74	657.18	695.51	1,389.28
10 Net Profit/(Loss) attributable to												
Equity Holders of the Parent							397.08	391.63	263.64	660.72	707.02	1,405.46
Non Controlling Interest							(3.32)	-	(0.05)	(3.38)	-	(0.11)
11 Other Comprehensive Income/(Loss) attributable to												
Equity Holders of the Parent							(7.32)	(11.81)	7.15	(0.17)	(11.51)	(16.07)
Non Controlling Interest							-	-	-	-	-	-
12 Total Other Comprehensive Income/(Loss) attributable to												
Equity Holders of the Parent							389.76	379.82	270.79	660.55	695.51	1,389.39
Non Controlling Interest							(3.32)	-	(0.05)	(3.38)	-	(0.11)
13 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
Reserves (excluding Revaluation Reserve)						10,470.61						10,627.71
14 Earnings per share												
(Quarterly not annualised yearly annualised):												
Basic (₹)	2.23	2.13	1.45	3.68	3.90	7.56	2.27	2.26	1.52	3.79	4.08	8.10
Diluted (₹)	2.14	2.12	1.39	3.52	3.89	7.33	2.17	2.25	1.45	3.63	4.08	7.85



Statement of Assets and Liabilities as at 30th September '2024				
Particulars	Standalone		Consolidated	
	As at	As at	As at	As at
	30.09.2024 (Unaudited)	31.03.2024 (Audited)	30.09.2024 (Unaudited)	31.03.2024 (Audited)
ASSETS				
NON CURRENT ASSETS				
Property, Plant and Equipment	38.69	38.18	52.42	53.99
Right of Use Assets	47.94	77.60	47.94	77.59
Investment Properties	574.88	589.48	574.88	589.48
Goodwill on Consolidation	-	-	0.10	0.10
Intangible Assets	22.17	26.76	158.66	200.50
Intangible Assets under development	14.40	5.88	14.40	5.88
Financial Assets				
Investments	641.28	641.18	175.51	174.79
Loans	-	-	58.72	58.72
Others financial Assets	1,025.71	889.88	1,069.55	932.54
Deferred Tax Assets (Net)	274.39	285.19	274.39	285.20
Other Non - Current assets	385.59	293.09	550.07	448.23
Total Non Current Assets	3,025.05	2,847.24	2,976.64	2,827.02
CURRENT ASSETS				
Contract Assets	5,581.73	4,537.68	5,746.33	4,664.11
Financial Assets				
Other Investments	3.20	3.11	3.20	3.11
Trade Receivables	8,489.29	8,393.22	8,991.05	8,941.16
Cash and cash equivalents	7.89	129.49	58.93	208.76
Bank Balance other than above	219.17	256.29	219.17	256.29
Other Financial Assets	233.62	305.35	279.57	343.28
Other Current Assets	246.27	337.14	273.50	360.38
Total Current Assets	14,781.18	13,962.28	15,571.76	14,777.09
Total Assets	17,806.23	16,809.52	18,548.40	17,604.11
EQUITY AND LIABILITIES				
Equity				
Equity Share Capital	1,734.25	1,734.25	1,734.25	1,734.25
Other Equity	11,101.96	10,470.61	11,292.62	10,627.71
Non- Controlling Interest			1.41	4.79
Total Equity	12,836.21	12,204.86	13,028.29	12,366.75
NON-CURRENT LIABILITIES				
Financial liabilities				
Borrowings	-	-	10.06	11.70
Lease Liabilities	38.36	31.23	38.36	31.23
Provisions	113.77	95.98	122.62	103.25
Deferred Tax Liabilities	-	-	3.72	23.57
Total Non Current Liabilities	152.13	127.21	174.76	169.75
CURRENT LIABILITIES				
Financial liabilities				
Borrowings	1,410.82	868.07	1,464.43	921.69
Lease Liabilities	13.18	50.98	13.18	50.98
Trade Payables				
Total Outstanding dues of micro enterprises and small enterprises	125.26	308.88	125.26	308.88
Total Outstanding dues of creditors other than micro enterprises and small enterprises	2,394.99	2,558.37	2,813.90	2,971.30
Other Financial Liabilities				
i) Capital Creditors				
Total Outstanding dues of Micro Enterprises and Small Enterprises	-	-	-	-
Total Outstanding dues of Creditors Other Than Micro Enterprises and Small Enterprises	-	-	-	56.78
ii) Others	622.15	444.89	669.55	461.81
Other current liabilities	248.49	243.63	255.81	293.34
Provisions	3.00	2.63	3.22	2.80
Current Tax Liabilities	-	-	-	0.03
Total Current Liabilities	4,817.89	4,477.45	5,345.35	5,067.61
Total Equity and Liabilities	17,806.23	16,809.52	18,548.40	17,604.11



Cash Flow Statement for the Half Year Ended 30th September'2024

Particulars	Standalone		Consolidated	
	Period Ended September 30, 2024	Period Ended September 30, 2023	Period Ended September 30, 2024	Period Ended September 30, 2023
(A) Cash flow from Operating Activities:	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Net Profit before taxation, and extraordinary items	955.51	908.73	981.56	953.13
Adjustment for Non-cash Items				
Bad debts	225.24	243.51	225.24	243.51
Excess Provisions written back	(7.43)	-	(7.43)	-
Provision for Doubtful debts	225.09	88.07	240.58	118.11
Unrealised Gain on Fair value of Investment	(0.10)	(0.09)	(0.10)	(0.09)
Depreciation	54.24	48.68	85.46	52.69
Interest Expense	101.00	70.13	104.63	74.05
Dividend Income	(2.65)	(2.65)	-	-
Interest Income	(22.52)	(25.46)	(26.22)	(55.52)
Share based payment	4.38	25.45	4.38	25.45
Ind AS Adjustment	(15.75)	(17.79)	(15.91)	(18.99)
Operating Profit before Working Capital Changes	1,517.01	1,338.58	1,592.18	1,392.34
Increase/(Decrease) in Provisions	18.17	12.34	19.78	12.04
Increase/(Decrease) in Trade Payables	(347.00)	(1,511.70)	(334.17)	(1,373.51)
Increase/(Decrease) in Other Liabilities	182.12	(115.18)	167.22	(121.81)
Decrease/(Increase) in Other Bank Balance	37.13	44.29	37.13	41.91
Decrease/(Increase) in Contract Assets	(1,044.05)	24.85	(1,082.23)	(3.67)
Decrease/(Increase) in Trade Receivables	(538.97)	273.12	(508.28)	161.24
Decrease/(Increase) in Loans & Advances	(200.49)	26.38	(197.76)	26.38
Decrease/(Increase) in other Non- Current Assets	(59.18)	0.33	(59.18)	0.33
Decrease/(Increase) in Other Current Financial Assets	54.83	(108.13)	44.16	(120.23)
Decrease/(Increase) in other Current Assets	188.88	12.78	184.88	13.19
Cash Generated from Operations	(191.55)	(2.34)	(136.26)	28.21
Taxes Paid	(335.54)	(186.93)	(360.81)	(205.67)
Net Cash from Operating Activities	(527.09)	(189.27)	(497.07)	(177.46)
(B) Cash Flow from Investing Activities				
(Purchases)/Sale of Fixed Assets (Including advances received back for booking of Real Estate properties) (Net)	(14.45)	(1.25)	(71.32)	(16.36)
(Purchases)/Sale of Investments (Net)	(0.09)	-	(0.09)	
Decrease/(Increase) in Fixed Deposits	2.92	(24.77)	2.91	(24.77)
Net Cash used in Investing Activities	(11.62)	(26.02)	(68.50)	(41.13)
(C) Cash flow from Financing Activities :				
Proceeds/(Repayment) of Borrowings	542.75	291.17	541.10	289.66
Repayment of Lease Liabilities	(34.15)	(43.45)	(34.15)	(43.45)
Inter Corporate Loan received back/(given) (Net)	-	(449.98)	-	(456.55)
Interest expense	(97.52)	(67.27)	(98.17)	(71.19)
Interest Received during the year	6.03	13.37	6.96	31.22
Money received against Equity Warrants	-	438.75	-	438.75
Net Cash(used in)/from Financing Activities	417.11	182.59	415.75	188.45
Net (Decrease)/Increase in Cash and Cash Equivalents	(121.60)	(32.70)	(149.83)	(30.15)
Opening Balance of Cash and Cash Equivalents	129.49	35.53	208.76	63.65
Closing Balance of Cash and Cash Equivalents	7.89	2.83	58.93	33.50
Component of Cash & Cash Equivalents				
Balances with bank in current accounts	5.77	1.02	56.35	31.19
Cash in hand	2.12	1.81	2.58	2.31
Total	7.89	2.83	58.93	33.50



Notes:

- 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 12th November, 2024. The financial results for the quarter and half ended September, 30th 2024 have been limited reviewed by the Statutory Auditors of the Company and have issued unmodified review report on above financial results.
- The standalone and consolidated financial results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013.
- The Consolidated Financial Results of the company and its Subsidiaries have been prepared as per Ind AS 110 "Consolidated Financial statements". The following entities have been considered in Consolidated quarterly and year to date financial statements.
 - Rudrabhishek Infosystem Private Limited – Wholly owned Subsidiary - Management certified
 - Rudrabhishek Architects and Designers Private Limited – Wholly owned Subsidiary - Management certified
 - Rudrabhishek Geo Engineering Private Limited - Subsidiary - Management certified
- During the period ended 30th September 2024, 56650 no. of shares were vested to the eligible employee of the company under REPL Employee Stock Option Scheme 2021 through Trust route. The vested options are to be exercised within one year from the date of respective vesting. No option have yet been exercised.
- The Company Operates in two segments namely advisory & consultancy services and Engineering, Procurement & Construction (EPC) Contracts. One of the subsidiary company namely Rudrabhishek Infosystem Private Limited operates in IT Consultancy and also sale of software license. The segment reporting on standalone and consolidated basis is as under:

Particulars	Standalone				Consolidated							
	Quarter Ended		Half Year Ended		Year Ended		Quarter Ended		Half Year Ended		Year Ended	
	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	30.06.2024 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	31.03.2024 (Audited)
Segment Revenue												
Consultancy & Advisory Services	1,799.36	1,790.84	1,614.16	3,413.52	3,523.77	8,704.41	1,976.20	1,978.44	1,706.19	3,682.39	3,809.52	9,421.72
Income from EPC Services	20.45	-	190.87	211.32	-	494.33	20.45	-	190.87	211.32	-	494.33
Sale of Software licence	-	-	-	-	-	-	27.66	14.26	16.22	43.88	21.99	142.19
Gross Revenue from Operations	1,819.81	1,790.84	1,805.03	3,624.84	3,523.77	9,198.74	2,024.31	1,992.70	1,913.28	3,937.59	3,831.51	10,058.24
Segment Results												
Consultancy & Advisory Services	1,174.72	978.90	719.39	1,894.11	1,603.61	3,581.21	1,230.83	1,030.84	744.46	1,975.29	1,705.16	3,686.05
EPC Services	2.11	-	22.10	24.21	-	78.82	2.11	-	22.10	24.21	-	78.81
Sale of Software licence Expenses	-	-	-	-	-	-	7.10	1.59	6.60	13.69	6.75	72.59
Profit/(Loss) before finance cost, Tax and unallocable items	1,176.83	978.90	741.49	1,918.33	1,603.60	3,660.03	1,240.03	1,032.43	773.15	2,013.18	1,711.92	3,837.45
Less: Finance cost	55.16	32.17	45.84	101.00	70.13	198.70	56.97	35.76	47.67	104.63	74.05	201.83
Less: Other Unallocable Expenditure net of income	613.28	454.51	248.55	861.83	624.75	1,690.42	663.32	473.20	263.68	927.00	684.74	1,739.92
Total Profit / (loss) before Tax	508.38	492.22	447.10	955.51	908.72	1,770.90	519.75	523.46	461.80	981.56	953.12	1,895.71
Segment Assets												
Consultancy & Advisory Services	17,424.96	15,307.91	17,502.65	17,424.96	15,307.91	16,517.66	18,143.15	15,643.81	18,225.08	18,143.15	15,643.81	17,267.03
EPC Services	381.27	-	403.51	381.27	-	291.85	381.27	-	403.51	381.27	-	291.85
Software licence	-	-	-	-	-	-	23.98	11.93	40.20	23.98	11.93	45.23
Total Segment Assets	17,806.23	15,307.91	17,906.15	17,806.23	15,307.91	16,809.51	18,548.40	15,655.74	18,668.79	18,548.40	15,655.74	17,604.11
Segment Liabilities												
Consultancy & Advisory Services	4,893.02	3,763.86	5,360.13	4,893.02	3,763.86	4,543.43	5,425.74	4,011.67	5,925.65	5,425.74	4,011.67	5,170.46
EPC Services	76.99	-	89.34	76.99	-	61.23	76.99	-	89.34	76.99	-	61.23
Software licence	-	-	-	-	-	-	17.38	5.67	11.94	17.38	5.67	5.67
Total Segment Liabilities	4,970.02	3,763.86	5,449.47	4,970.02	3,763.86	4,604.66	5,520.11	4,017.34	6,026.93	5,520.11	4,017.34	5,237.36

7 Subsequent to 30th September 2024, a new wholly owned subsidiary company namely Rudrabhishek Techno Consultancy Private Limited (RTCPL) have been incorporated vide certificate of incorporation dated 04th November 2024, accordingly, RTCPL has become wholly owned subsidiary of the company.

8 The unaudited standalone and consolidated financial results of the Company for the quarter and half year ended 30th September 2024 are also available on the Company's Website (www.replglobal.com) and on the Website of NSE (www.nseindia.com).

9 During the quarter ended 30th September 2024, the company as Settlor has established a Trust namely "Impact R SM REIT" under the provisions of Indian Trusts Act 1882 to carry on the activity of SM REIT through one or more schemes and make investments in real estate assets and other specified liquid assets primarily operating within the investment focus of the Trust and its respective schemes. The company has also executed a trust deed dated 04th September 2024, the company being Settlor and Axis Trustee Services Ltd. as Trustee. The said SM REIT has been granted certificate of Registration as a Small & Medium REIT by Securities Exchange Board of India (SEBI) under Regulation 26L (1) of SEBI (Real Estate Investment Trusts) Regulation 2014. The company has also entered into a Investment Management Agreement with Trustees vide Investment Management Agreement dated 04th September 2024, to act as Investment Manager to "Impact R SM REIT"

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

For Rudrabhishek Enterprises Limited


Pradeep Misra
Chairman

Place : Noida
Date : 12 November 2024

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30th SEPTEMBER, 2024

Particulars	Standalone						Consolidated					
	Quarter Ended		Half Year Ended		Year Ended		Quarter Ended		Half Year Ended		Year Ended	
	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	30.06.2024 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	30.06.2024 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1 Total Income from operations	1,819.81	1,790.84	1,805.03	3,624.84	3,523.77	9,198.74	2,024.31	1,992.70	1,913.28	3,937.59	3,831.51	10,058.24
2 Net Profit before Tax	508.38	492.22	447.10	955.51	908.72	1,770.90	519.75	523.46	461.80	981.56	953.12	1,895.71
3 Net Profit for the period after tax (after Extraordinary items)	386.95	370.22	251.62	638.58	675.77	1,311.62	393.75	391.63	263.59	657.35	707.02	1,405.35
4 Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	379.51	358.46	247.45	626.97	663.81	1,294.95	386.43	379.82	270.74	657.18	695.51	1,389.28
5 Equity paidup share capital	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
6 Earnings per share (Not annualised):												
Basic (₹)	2.23	2.13	1.45	3.68	3.90	7.56	2.27	2.26	1.52	3.79	4.08	8.10
Diluted (₹)	2.14	2.12	1.39	3.52	3.89	7.33	2.17	2.25	1.45	3.63	4.08	7.85

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 12th November, 2024. The financial results for the quarter and half ended September, 30th 2024 have been Limited reviewed by the Statutory Auditors of the Company and have issued unmodified review report on above financial results.

2 The above is an extract of the detailed format of unaudited standalone and consolidated Quarterly Results for period ended 30th September' 2024 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

Pradeep Misra
ChairmanPlace : Noida
Date : 12 November 2024