

DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditors' Report on the quarterly and year to date Audited Standalone Financial Results of the Company pursuant to Regulation 33 of SEBI (Listing obligations and disclosure Requirements) Regulations 2015, as amended

To
The Board of Directors
Rudrabhishek Enterprises Limited

Report on the Audit of Standalone Financial Results

Opinion:

We have audited the accompanying Standalone Statement of Financial Results of Rudrabhishek Enterprises Limited ("the Company") for the quarter and year ended 31st March 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulation").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and
- ii. gives a true and fair view in conformity with the Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India of the profit (Including other comprehensive income) and other financial information of the Company for the quarter and year ended 31st March 2025.

Basis for Opinion:

We conducted our audit of the Standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 independence requirements that are relevant to our audit of the Standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Management's Responsibility for the Standalone Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone financial statements that give a true and fair view of the financial position, financial performance, total



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comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are 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 statements.

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 statements, 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 financial controls 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 management.
- Conclude on the appropriateness of management's 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 statements 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 statements, including the disclosures, and whether the standalone financial statements 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.

Other Matters

The Standalone annual financial results includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were limited reviewed by us.

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



Madhusudan Agarwal
Partner
Membership No.: 086580

UDIN: 25086580BMMABS016

Place: Noida
Date: 30th May 2025

DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditors' Report on the year to date Audited Consolidated Financial Results of the Company pursuant to Regulation 33 of SEBI (Listing obligations and disclosure Requirements) Regulations 2015, as amended

TO THE BOARD OF DIRECTORS OF

Rudrabhishek Enterprises Limited

Report on the Audit of Consolidated Financial Results

We have audited the accompanying Statement of Consolidated Financial Results of Rudrabhishek Enterprises Limited ("Holding") and its subsidiaries (the Holding and its subsidiaries together referred to as the group") for the quarter and year ended 31st March 2025 ("the statement"), being submitted by the Holding pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended (Listing Regulations)

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a) includes the result of the following entities:
 1. Rudrabhishek Infosystem Private Limited – Indian Subsidiary – Audited
 2. Rudrabhishek Architect & Designers Private Limited – Indian Subsidiary -Audited
 3. Rudrabhishek Geo Engineering Private Limited -Indian Subsidiary- Audited
 4. Rudrabhishek Techno Consultancy Private Limited -Indian Subsidiary -Audited
- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and
- ii. gives a true and fair view in conformity with the Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India of the consolidated net profit (Including other comprehensive income) and other financial information of the Group for the quarter and year ended 31st March 2025.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* 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 independence requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.



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Management's Responsibility for the Consolidated financial Statements

These Consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance, consolidated total comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with the Ind AS and other accounting principles generally accepted in India. The respective Board of Directors of the companies included in the Group are responsible for maintenance of the adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of the statement by the directors of Holding company as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are 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 consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the consolidated financial statements, 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 financial controls 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 and its subsidiary companies which are companies incorporated in India, 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 management and Board of directors.

Conclude on the appropriateness of management's and 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 ability of the Group 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 consolidated financial statements 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 Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group of which we are the independent auditors and whose financial information we have audited to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditor.
- We communicate with those charged with governance of the holding company and such other Indian Subsidiary companies incorporated in India included in the statement of which we are the independent auditors 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.

We also performed procedures in accordance with the circular no. CIR/CFD/CMD/1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of Listing Regulations as amended to the extent applicable.



Other Matters

The Consolidated annual financial results includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were limited reviewed by us.

For Doogar & Associates

Chartered Accountants

Firm's Registration number: 000561N



Madhusudan Agarwal

Partner

Membership number: 086580

UDIN: 25086580BMMABT6580

Place: Noida

Date: 30th May 2025

List of Subsidiaries Consolidated as at 31 March'2025

| S. No. | Name of Company | Period of Consolidation | |
|--------|--|----------------------------|---------------|
| | | Statement of Profit & Loss | Balance Sheet |
| 1. | Rudrabhishek Infosystem Private Limited – Wholly owned subsidiary | 01.04.2024 to 31.03.2025 | 31.03.2025 |
| 2. | Rudrabhishek Architect & Designers Private Limited – Wholly owned subsidiary | 01.04.2024 to 31.03.2025 | 31.03.2025 |
| 3. | Rudrabhishek Geo Engineering Private Limited - Subsidiary | 01.04.2024 to 31.03.2025 | 31.03.2025 |
| 4. | Rudrabhishek Techno Consultancy Private Limited | 04.11.2024 to 31.03.2025 | 31.03.2025 |



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

₹ in lacs (Except Earning per Share)

| Particulars | Standalone | | | | Consolidated | | | |
|--|--|--|---------------------------------------|---------------------------------------|--|--|---------------------------------------|---------------------------------------|
| | Quarter Ended 31-03-2025 (Audited) | Quarter Ended 31-12-2024 (Unaudited) | Year Ended 31-03-2024 (Audited) | Year Ended 31-03-2025 (Audited) | Quarter Ended 31-03-2025 (Audited) | Quarter Ended 31-12-2024 (Unaudited) | Year Ended 31-03-2024 (Audited) | Year Ended 31-03-2025 (Audited) |
| 1 Income | | | | | | | | |
| a Income from operations | 3,317.08 | 2,758.59 | 3,309.06 | 9,700.51 | 9,198.74 | 3,668.21 | 3,190.74 | 3,774.33 |
| b Other income | 48.71 | 31.81 | 40.89 | 131.33 | 151.37 | 44.65 | 32.24 | 45.41 |
| Total income | 3,365.79 | 2,790.40 | 3,349.95 | 9,831.86 | 9,350.11 | 3,712.86 | 3,222.98 | 3,819.74 |
| 2 Expenses | | | | | | | | |
| a Purchase of Stock in Trade | - | - | - | - | - | 30.50 | 11.50 | 37.17 |
| b Direct Operating Cost | 2,115.71 | 1,362.43 | 1,566.04 | 4,347.21 | 3,669.88 | 2,277.26 | 1,640.54 | 1,901.05 |
| c Employee benefits expense | 445.35 | 406.99 | 451.59 | 1,689.79 | 1,868.84 | 583.48 | 474.56 | 492.54 |
| d Finance cost | 70.01 | 53.48 | 65.50 | 224.49 | 198.72 | 72.68 | 56.27 | 64.13 |
| e Depreciation and amortisation expense | 32.09 | 28.25 | 32.41 | 114.59 | 108.08 | 16.59 | 44.54 | 36.37 |
| f Other expenses | 392.50 | 275.05 | 912.66 | 1,525.94 | 1,733.69 | 454.45 | 288.08 | 907.59 |
| Total expenses | 3,055.66 | 2,126.19 | 3,028.20 | 7,902.02 | 7,579.21 | 3,434.96 | 2,515.49 | 3,438.85 |
| 3 Profit from operations before exceptional items (1-2) | 310.13 | 664.20 | 321.75 | 1,929.84 | 1,770.90 | 277.90 | 707.49 | 380.89 |
| 4 Exceptional Items (Net) | - | - | - | - | - | - | - | - |
| 5 Profit before tax | 310.13 | 664.20 | 321.75 | 1,929.84 | 1,770.90 | 277.90 | 707.49 | 380.89 |
| 6 Tax expense | | | | | | | | |
| a Current tax | 121.84 | 133.50 | 93.89 | 557.55 | 486.45 | 132.07 | 142.69 | 94.69 |
| b Tax related to earlier years | -0.00 | -3.76 | - | -3.76 | -9.34 | -0.00 | -2.83 | -2.83 |
| c Deferred tax | -9.97 | 41.74 | 9.54 | 46.49 | -17.83 | -26.95 | 44.65 | 21.84 |
| Total Tax Expenses | 111.87 | 171.48 | 103.43 | 600.28 | 459.28 | 105.12 | 184.51 | 116.53 |
| 7 Net Profit for the period | 198.26 | 492.72 | 218.32 | 1,329.55 | 1,311.62 | 172.78 | 522.98 | 264.36 |
| 8 Other Comprehensive Income | | | | | | | | |
| Items that will not be reclassified to Profit or (Loss) | | | | | | | | |
| Actuarial Gain/Losses of Defined Benefit Plans | 30.51 | -7.76 | 1.72 | 7.25 | -22.27 | 30.93 | -7.96 | 2.35 |
| Fair Value of Investment in Equity | - | - | - | - | - | -0.05 | 0.48 | -0.03 |
| Tax Impacts on above | -7.69 | 1.95 | -0.43 | -1.83 | 5.60 | -7.78 | 1.94 | -0.59 |
| Total Other Comprehensive Income/(Loss) | 22.82 | -5.81 | 1.29 | 5.41 | -16.67 | 23.10 | -5.54 | 1.73 |
| 9 Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period) | 221.08 | 486.91 | 219.61 | 1,334.97 | 1,294.95 | 195.88 | 517.44 | 266.08 |
| 10 Net Profit/(Loss) attributable to | | | | | | | | |
| Equity Holders of the Parent | | | | | | 172.78 | 522.98 | 264.41 |
| Non Controlling Interest | | | | | | - | - | (0.05) |
| 11 Other Comprehensive Income/(Loss) attributable to | | | | | | | | |
| Equity Holders of the Parent | | | | | | 23.10 | (5.54) | 1.73 |
| Non Controlling Interest | | | | | | - | - | (16.07) |
| 12 Total Other Comprehensive Income/(Loss) attributable to | | | | | | | | |
| Equity Holders of the Parent | | | | | | 195.88 | 517.44 | 266.15 |
| Non Controlling Interest | | | | | | - | - | (0.05) |
| 13 Paid-up equity share capital (Face Value of ₹ 10 each) | 1,812.25 | 1,792.88 | 1,734.25 | 1,812.25 | 1,734.25 | 1,812.25 | 1,792.88 | 1,734.25 |
| Reserves (excluding Revaluation Reserve) | | | | 13,048.21 | 10,470.61 | | | 13,240.68 |
| 14 Earnings per share | | | | | | | | |
| (Quarterly not annualised yearly annualised) | | | | | | | | |
| Basic (₹) | 1.13 | 2.83 | 1.26 | 7.55 | 7.56 | 0.98 | 3.00 | 1.52 |
| Diluted (₹) | 1.13 | 2.80 | 1.22 | 7.55 | 7.33 | 0.98 | 2.97 | 1.48 |

[Signature]
 Rudrabhishek Enterprises Limited

| Statement of Assets and Liabilities as at 31st March '2025 | | | | |
|--|------------------|------------------|------------------|------------------|
| Particulars | Standalone | | Consolidated | |
| | As at | As at | As at | As at |
| | 31-03-2025 | 31-03-2024 | 31-03-2025 | 31-03-2024 |
| | (Audited) | (Audited) | (Audited) | (Audited) |
| ASSETS | | | | |
| NON CURRENT ASSETS | | | | |
| Property, Plant and Equipment | 52.66 | 38.18 | 102.82 | 53.99 |
| Right of Use Assets | 42.73 | 77.60 | 42.73 | 77.59 |
| Investment Properties | 560.46 | 589.48 | 698.66 | 589.48 |
| Goodwill on Consolidation | - | - | 0.10 | 0.10 |
| Intangible Assets | 30.59 | 26.76 | 180.66 | 200.50 |
| Intangible Assets under development | 9.08 | 5.88 | 9.08 | 5.88 |
| Financial Assets | | | | |
| Investments | 651.18 | 641.18 | 175.94 | 174.79 |
| Loans | 157.50 | - | 58.72 | 58.72 |
| Others financial Assets | 882.69 | 884.43 | 922.24 | 927.09 |
| Deferred Tax Assets (Net) | 236.89 | 285.19 | 255.91 | 285.20 |
| Non Current Tax Assets (Net) | 272.44 | 268.79 | 295.28 | 285.73 |
| Other Non - Current assets | 379.66 | 24.30 | 379.66 | 162.50 |
| Total Non Current Assets | 3,275.88 | 2,841.79 | 3,121.78 | 2,821.57 |
| CURRENT ASSETS | | | | |
| Contract Assets | 4,133.49 | 4,537.68 | 4,422.03 | 4,664.11 |
| Financial Assets | | | | |
| Other Investments | 3.21 | 3.11 | 3.21 | 3.11 |
| Trade Receivables | 10,945.41 | 8,393.22 | 11,226.90 | 8,941.16 |
| Cash and cash equivalents | 77.05 | 129.49 | 190.74 | 208.76 |
| Bank Balance other than above | 193.95 | 256.29 | 193.95 | 256.29 |
| Other Financial Assets | 751.43 | 310.79 | 771.47 | 348.73 |
| Other Current Assets | 393.69 | 337.14 | 460.13 | 360.38 |
| Total Current Assets | 16,498.23 | 13,967.72 | 17,268.44 | 14,782.54 |
| Total Assets | 19,774.11 | 16,809.51 | 20,390.22 | 17,604.12 |
| EQUITY AND LIABILITIES | | | | |
| Equity | | | | |
| Equity Share Capital | 1,812.25 | 1,734.25 | 1,812.25 | 1,734.25 |
| Other Equity | 13,048.21 | 10,470.61 | 13,240.68 | 10,627.71 |
| Non- Controlling Interest | | | - | 4.79 |
| Total Equity | 14,860.46 | 12,204.86 | 15,052.93 | 12,366.75 |
| NON-CURRENT LIABILITIES | | | | |
| Financial liabilities | | | | |
| Borrowings | - | - | 8.03 | 11.70 |
| Lease Liabilities | 24.84 | 31.23 | 24.84 | 31.23 |
| Provisions | 120.18 | 97.63 | 131.86 | 103.25 |
| Deferred Tax Liabilities | - | - | 8.78 | 23.57 |
| Total Non Current Liabilities | 145.02 | 128.86 | 173.51 | 169.75 |
| CURRENT LIABILITIES | | | | |
| Financial liabilities | | | | |
| Borrowings | 1,487.43 | 868.07 | 1,581.36 | 921.69 |
| Lease Liabilities | 19.38 | 50.98 | 19.38 | 50.98 |
| Trade Payables | | | | |
| Total Outstanding dues of micro enterprises and small enterprises | 441.07 | 308.88 | 442.27 | 308.88 |
| Total Outstanding dues of creditors other than micro enterprises and small enterprises | 1,952.38 | 2,558.37 | 2,161.54 | 2,971.30 |
| Other Financial Liabilities | 472.70 | 444.89 | 537.57 | 518.59 |
| Other current liabilities | 394.90 | 243.63 | 419.75 | 293.34 |
| Provisions | 0.78 | 0.97 | 1.04 | 2.80 |
| Current Tax Liabilities | - | - | 0.88 | 0.03 |
| Total Current Liabilities | 4,768.64 | 4,475.79 | 5,163.78 | 5,067.62 |
| Total Equity and Liabilities | 19,774.11 | 16,809.51 | 20,390.22 | 17,604.12 |

Cash Flow Statement for the Year Ended 31st March'2025

| Particulars | Standalone | | Consolidated | |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| | Year Ended March 31, 2025 | Year Ended March 31, 2024 | Year Ended March 31, 2025 | Year Ended March 31, 2024 |
| (A) Cash flow from Operating Activities: | (Audited) | (Audited) | (Audited) | (Audited) |
| Net Profit before taxation, and extraordinary items | 1,929.84 | 1,770.90 | 1,966.93 | 1,895.71 |
| Miscellaneous Income (Non Cash Income) | - | - | - | - |
| Adjustment for Non-cash Items | | | | |
| Bad debts | 548.21 | 730.29 | 562.85 | 730.29 |
| Excess Provisions written back | (35.53) | (1.31) | (35.53) | (3.86) |
| Provision for Doubtful debts | 82.10 | 90.57 | 108.90 | 100.11 |
| Unrealised Gain on Fair value of Investment | (0.12) | (0.19) | (0.12) | (0.15) |
| Loss on sale of Fixed Assets | - | 5.59 | - | 5.59 |
| Depreciation | 114.59 | 108.08 | 146.58 | 117.53 |
| Interest Expense | 224.49 | 198.72 | 233.59 | 201.83 |
| Dividend Income | (2.65) | (2.65) | - | (0.05) |
| Interest Income | (54.57) | (100.55) | (54.62) | (108.41) |
| Share based payment | 4.38 | 55.11 | 4.38 | 55.11 |
| Loss of leasehold improvement of vacation of leasehold property | - | - | - | - |
| Ind AS Adjustment | 3.46 | (29.56) | 3.46 | (30.77) |
| Operating Profit before Working Capital Changes | 2,814.20 | 2,825.00 | 2,936.42 | 2,962.93 |
| Increase/(Decrease) in Provisions | 29.60 | 17.87 | 33.88 | 18.61 |
| Increase/(Decrease) in Trade Payables | (473.80) | (486.52) | (676.37) | (82.22) |
| Increase/(Decrease) in Other Liabilities | 178.95 | (24.36) | 197.03 | 2.83 |
| Decrease/(Increase) in Other Bank Balance | 62.34 | (8.12) | 62.34 | (8.12) |
| Decrease/(Increase) in Contract Assets | 404.19 | (526.29) | 242.07 | (547.25) |
| Decrease/(Increase) in Trade Receivables | (3,146.97) | (1,058.52) | (2,921.96) | (1,318.26) |
| Decrease/(Increase) in Loans & Advances | (9.32) | (32.84) | (7.72) | (50.25) |
| Decrease/(Increase) in other Non- Current Assets | (39.45) | 2.40 | (39.45) | 2.39 |
| Decrease/(Increase) in Other Current Financial Assets | (459.89) | (86.67) | (442.00) | (157.09) |
| Decrease/(Increase) in other Current Assets | 19.88 | (164.71) | (23.31) | (169.55) |
| Cash Generated from Operations | (620.27) | 457.25 | (639.07) | 654.02 |
| Taxes Paid | (557.43) | (597.38) | (598.74) | (626.60) |
| Net Cash from Operating Activities | (1,177.70) | (140.13) | (1,237.81) | 27.42 |
| (B) Cash Flow from Investing Activities | | | | |
| (Purchases)/Sale of Fixed Assets (Including advances paid for booking of Real Estate properties) (Net) | (363.49) | (9.57) | (462.93) | (162.78) |
| (Purchases)/Sale of Investments (Net) | (10.00) | (17.69) | (5.00) | (0.01) |
| Intangible assets under development | - | - | - | - |
| Decrease/(Increase) in Fixed Deposits | (67.69) | 33.55 | (67.69) | 50.96 |
| Net Cash used in Investing Activities | (441.18) | 6.30 | (535.62) | (111.83) |
| (C) Cash flow from Financing Activities : | | | | |
| Proceeds/(Repayment) of Borrowings | 619.35 | (32.25) | 655.99 | 14.65 |
| Repayment of Lease Liabilities | (68.43) | (77.60) | (68.43) | (77.60) |
| Inter Corporate Loan received back/(given) (Net) | (157.50) | 6.57 | - | - |
| Interest expense | (218.56) | (188.14) | (222.66) | (190.08) |
| Interest Received during the year | 72.68 | 77.81 | 74.26 | 43.75 |
| Dividend Paid | - | - | - | - |
| Dividend Income | 2.65 | 2.65 | - | 0.05 |
| Money received against Equity Warrants and allotted | 1,238.25 | 438.75 | 1,238.25 | 438.75 |
| Change in Share Capital | 78.00 | - | 78.00 | - |
| Net Cash(used in)/from Financing Activities | 1,566.44 | 227.79 | 1,755.41 | 229.52 |
| Net (Decrease)/Increase in Cash and Cash Equivalents | (52.44) | 93.96 | (18.02) | 145.10 |
| Opening Balance of Cash and Cash Equivalents | 129.49 | 35.53 | 208.76 | 63.66 |
| Closing Balance of Cash and Cash Equivalents | 77.05 | 129.49 | 190.74 | 208.76 |
| Component of Cash & Cash Equivalents | | | | |
| Balances with bank in current accounts | 60.06 | 2.95 | 173.29 | 81.76 |
| Cheque on hand | - | - | - | - |
| Fixed Deposit Held with maturity period of less than 3 months | 15.44 | 125.00 | 15.44 | 125.00 |
| Cash in hand | 1.55 | 1.54 | 2.01 | 2.00 |
| Total | 77.05 | 129.49 | 190.74 | 208.76 |

Notes:

- 1 The above audited financial results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 30th May 2025. The financial results for the quarter and year ended March 31st 2025 have been audited 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 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.
- 3 The figures for quarter ended 31st March 25 are the balancing figures between audited figures in respect of full financial year and the published figures for nine months period ended Dec 31 2024.
- 4 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.
 1. Rudrabhishek Infosystem Private Limited – Wholly owned Subsidiary - Audited
 2. Rudrabhishek Architects and Designers Private Limited – Wholly owned Subsidiary - Audited
 3. Rudrabhishek Geo Engineering Private Limited - Wholly owned Subsidiary - Audited
 4. Rudrabhishek Techno Consultancy Private limited – Wholly owned Subsidiary - Audited
- 5 56650 no. of shares vested to the eligible employees of the company under REPL Employee Stock Option Scheme 2021 through Trust route, not being exercised by the due date have expired, accordingly, Balance lying in Employees Share option outstanding amount as on date on which vested option expired unexercised have been transferred to General Reserve.
- 6 The Company Operates in two segments namely advisory & consultancy services and Engineering, Procurement & Construction (EPC) Contracts. The other subsidiary companies operates in EPC Contracts, IT Consultancy / Sale of Software and also in Technical support services. The segment reporting on standalone and consolidated basis is as under:

| Particulars | Standalone | | | | Consolidated | | | |
|--|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|---------------------------|-------------------------|-------------------------|
| | Quarter Ended | | Year Ended | | Quarter Ended | | Year Ended | |
| | 31-03-2025 (Audited) | 31-12-2024 (Unaudited) | 31-03-2024 (Audited) | 31-03-2025 (Audited) | 31-03-2024 (Audited) | 31-12-2024 (Unaudited) | 31-03-2024 (Audited) | 31-03-2025 (Audited) |
| Segment Revenue | | | | | | | | |
| Consultancy, Advisory and Technical Support Services | 3,317.08 | 2,758.59 | 3,134.33 | 9,489.19 | 8,704.41 | 3,634.45 | 3,480.02 | 10,286.04 |
| Income from EPC Services | - | - | 174.73 | 211.32 | 494.33 | 8.06 | 174.72 | 428.13 |
| Sale of Software licence | - | - | - | - | - | 25.69 | 119.59 | 82.36 |
| Gross Revenue from Operations | 3,317.08 | 2,758.59 | 3,309.06 | 9,700.51 | 9,198.74 | 3,668.21 | 3,774.33 | 10,796.53 |
| Segment Results | | | | | | | | |
| Consultancy, Advisory and Technical Support Services | 756.02 | 989.17 | 1,276.12 | 3,639.30 | 3,581.20 | 876.24 | 1,043.30 | 3,894.82 |
| EPC Services | - | - | 15.32 | 24.21 | 78.81 | (94.46) | 15.31 | (50.69) |
| Sale of Software licence Expenses | 756.02 | 989.17 | 1,291.43 | 3,663.53 | 3,660.02 | 776.97 | 1,064.15 | 3,837.45 |
| Profit/(loss) before finance cost, Tax and unallocable items | 70.01 | 53.48 | 66.50 | 224.49 | 198.72 | 72.68 | 64.13 | 233.59 |
| Less: Finance cost | 375.86 | 271.49 | 904.18 | 1,509.20 | 1,680.40 | 426.39 | 300.38 | 881.82 |
| Less: Other Unallocable Expenditure net of income | - | - | - | - | - | - | - | - |
| Total Profit / (loss) before Tax | 310.13 | 664.20 | 321.75 | 1,925.84 | 1,770.90 | 277.90 | 380.90 | 1,966.93 |
| Segment Assets | | | | | | | | |
| Consultancy, Advisory and Technical Support Services | 19,401.98 | 18,407.24 | 16,517.67 | 19,401.98 | 16,517.67 | 19,751.15 | 17,267.03 | 17,267.02 |
| EPC Services | 372.13 | 376.35 | 291.85 | 372.13 | 291.85 | 610.27 | 610.27 | 291.85 |
| Software licence | - | - | - | - | - | 29.36 | 45.23 | 45.23 |
| Total Segment Assets | 19,774.11 | 18,783.59 | 16,809.52 | 19,774.11 | 16,809.52 | 20,390.22 | 17,904.11 | 20,390.22 |
| Segment Liabilities | | | | | | | | |
| Consultancy, Advisory and Technical Support Services | 4,862.00 | 4,394.11 | 4,543.42 | 4,862.00 | 4,543.42 | 5,126.01 | 5,170.46 | 5,170.46 |
| EPC Services | 51.65 | 76.99 | 61.23 | 51.65 | 61.23 | 157.08 | 157.08 | 61.23 |
| Software licence | - | - | - | - | - | 54.20 | 5.67 | 5.67 |
| Total Segment Liabilities | 4,913.65 | 4,471.10 | 4,604.65 | 4,913.65 | 4,604.65 | 5,337.29 | 5,237.36 | 5,237.36 |

7 The audited standalone and consolidated financial results of the Company for the quarter and year ended 31st March 2025 are also available on the Company's Website (www.replglobal.com) and on the Website of NSE (www.nseindia.com)

8 During the year ended 31st March 2025 the company has allotted 7,80,000 Equity Shares of Rs. 10/- each upon conversion of Share warrants on preferential basis at an issue price of Rs. 225/- per share (Premium amount Rs. 215/- per share) to promoter / promoter group and to non-promoter group aggregated to Rs. 1,755.00 less by transferring a sum of Rs. 1,677.00 less to Securities Premium account

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

For Rudrabhishek Enterprises Limited



Pradeep Misra
Chairman

Place : Noida
Date : 30th May 2025

RUDRABHISHEK ENTERPRISES LIMITED

Regd. Office: 820, ANTRIKSHA BHAWAN, K.G. MARG NEW DELHI DL 110001 IN

CIN: L74899DL1992PLC050142

Website: www.repl.global, Email: secretaria@replurbanplanners.com

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

| Particulars | Standalone | | | | Consolidated | | | | | |
|--|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | Quarter Ended | | Year Ended | | Quarter Ended | | Year Ended | | | |
| | 31-03-2025 (Audited) | 31-12-2024 (Unaudited) | 31-03-2024 (Audited) | 31-03-2025 (Audited) | 31-03-2024 (Audited) | 31-03-2025 (Unaudited) | 31-03-2024 (Audited) | 31-03-2025 (Audited) | 31-03-2024 (Audited) | 31-03-2025 (Audited) |
| 1 Total Income from operations | 3,317.08 | 2,758.59 | 3,309.06 | 9,700.51 | 9,198.74 | 3,668.21 | 3,190.74 | 3,774.33 | 10,796.53 | 10,058.24 |
| 2 Net Profit before Tax | 310.13 | 664.20 | 321.75 | 1,929.84 | 1,770.90 | 277.90 | 707.49 | 380.89 | 1,966.93 | 1,895.71 |
| 3 Net Profit for the period after tax (after Extraordinary items) | 198.26 | 492.72 | 218.32 | 1,329.55 | 1,311.62 | 172.78 | 522.98 | 264.36 | 1,353.09 | 1,405.35 |
| 4 Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)] | 221.08 | 486.91 | 219.61 | 1,334.97 | 1,294.95 | 195.88 | 517.44 | 266.08 | 1,370.47 | 1,389.28 |
| 5 Equity paidup share capital | 1,812.25 | 1,792.88 | 1,734.25 | 1,812.25 | 1,734.25 | 1,812.25 | 1,792.88 | 1,734.25 | 1,812.25 | 1,734.25 |
| 6 Earnings per share (Not annualised) : | | | | | | | | | | |
| Basic (₹) | 1.13 | 2.83 | 1.26 | 7.55 | 7.56 | 0.98 | 3.00 | 1.52 | 7.69 | 8.10 |
| Diluted (₹) | 1.13 | 2.80 | 1.22 | 7.55 | 7.33 | 0.98 | 2.97 | 1.48 | 7.69 | 7.85 |

1 The above audited financial results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 30th May, 2025. The financial results for the quarter and Year ended March, 31st 2025 have been audited by the Statutory Auditors of the Company and have issued unmodified report on above financial results.

2 The above is an extract of the detailed format of audited standalone and consolidated Results for Quarter and year ended 31st March' 2025 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the audited 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
Chairman

Place : Noida
Date : 30th May 2025