

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, 2025 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


Madhusudan Agarwal
Partner
Membership No. 86580
UDIN: 25086580BMMACU7232



Place: Noida
Date: 7th August 2025

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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 Consolidated Financial Results of Rudrabhishek Enterprises Limited ("Parent") its four subsidiary companies incorporated in India (the Parent, its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2025 (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 four wholly owned subsidiaries incorporated in India namely Rudrabhishek Infosystem Private Limited, Rudrabhishek Architects & Designers Private Limited, Rudrabhishek GEO Engineering Private Limited and Rudrabhishek Techno Consultancy Private Limited included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs. 515.07 Lacs, total net Profit/(loss) after tax of Rs. 0.90 Lacs, and other comprehensive income/(loss) of Rs 1.09 Lacs for quarter ended 30th June'2025 respectively before elimination, 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



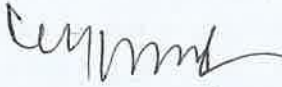
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on the basis of financial statement as certified and procedures performed by us as stated in paragraph 3 above. Our conclusion on the statement is not modified in respect of above matter.

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



Madhusudan Agarwal
Partner

Membership number: 086580

UDIN: 25086580BMMACV8386

Place: Noida

Date: 7th August 2025

Annexure I: List of entities consolidated as at June 30, 2025

1. Rudrabhishek Infosystem Private Limited - Wholly owned Subsidiary
2. Rudrabhishek Architects & Designers Private Limited - Wholly owned Subsidiary
3. Rudrabhishek GEO Engineering Private Limited - Wholly owned Subsidiary
4. Rudrabhishek Techno Consultancy Private Limited - Wholly owned Subsidiary



STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

Particulars		Standalone		Consolidated			
		Quarter Ended		Year Ended		Quarter Ended	
		30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)	30.06.2025 (Unaudited)	31.03.2025 (Audited)
1 Income							
a	Income from Operations	1,757.77	3,317.08	1,805.03	9,700.51	1,973.40	1,913.28
b	Other Income	36.85	48.73	20.22	131.34	34.63	22.06
	Total Income	1,794.62	3,365.81	1,825.25	9,831.86	2,008.03	1,935.34
2 Expenses							
a	Purchase of Stock in Trade					11.09	9.62
b	Direct Operating Cost	1,026.81	2,115.71	593.88	4,347.21	891.22	2,277.26
c	Employee Benefits Expense	243.02	445.35	469.66	1,689.79	456.70	583.48
d	Finance Cost	71.98	70.01	45.84	224.49	76.36	72.69
e	Depreciation and Amortisation Expense	21.82	32.09	26.24	114.59	31.97	16.59
f	Other Expenses	111.46	392.50	242.53	1,525.94	219.26	454.47
	Total Expenses	1,475.09	3,055.66	1,378.14	7,902.02	1,686.60	3,434.99
3	Profit from operations before exceptional items (1-2)	319.53	310.15	447.10	1,929.84	321.43	277.88
4	Exceptional Items (Net)						
5	Profit before tax	319.53	310.15	447.10	1,929.84	321.43	277.88
6	Tax expense						
a	Current tax	141.00	121.84	137.67	557.55	150.57	132.07
b	Tax related to earlier years		(0.00)		(3.76)		(0.00)
c	Deferred tax	(69.10)	(9.97)	57.81	46.49	(77.66)	(26.95)
d	Total Tax Expenses	71.90	111.87	195.48	600.28	72.91	105.12
7	Profit after tax for the period	247.63	198.28	251.62	1,329.56	248.52	172.76
8	Other Comprehensive Income						
Items that will not be reclassified to Profit or (Loss)							
	Actuarial Gain/Losses of Defined Benefit Plans	0.20	16.02	(5.57)	(7.25)	1.36	16.43
	Fair Value of Investment in Equity					0.26	(0.05)
	Tax impacts on above	(0.05)	(4.03)	1.40	1.82	(0.38)	(4.13)
	Total Other Comprehensive Income/(Loss)	0.15	11.99	(4.17)	(5.43)	1.24	12.26
9	Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)	247.78	210.27	247.46	1,324.13	249.76	185.01
10	Net Profit/(Loss) attributable to						
	Equity Holders of the Parent						
	Non Controlling Interest					248.52	172.76
11	Other Comprehensive Income/(Loss) attributable to						
	Equity Holders of the Parent					1.24	12.26
12	Total Other Comprehensive Income/(Loss) attributable to						
	Equity Holders of the Parent						
	Non Controlling Interest					249.76	185.01
13	Paid-up equity share capital (Face Value of ₹ 10 each)	1,812.25	1,812.25	1,734.25	1812.25	1,812.25	1,812.25
	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year				13,037.36		13,229.84
14	Earnings per share (before extraordinary items)						
	(Quarterly not annualised) :						
	Basic (₹)	1.37	1.13	1.45	7.55	1.37	1.52
	Diluted (₹)	1.36	1.13	1.39	7.55	1.37	1.45



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 7th August, 2025. The financial results for the quarter ended June, 30th 2025 have been Limited 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 (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 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 - Management certified
 2. Rudrabhishek Architects and Designers Private Limited – Wholly owned Subsidiary - Management certified
 3. Rudrabhishek Geo Engineering Private Limited - Wholly owned Subsidiary - Management certified
 4. Rudrabhishek Techno Consultancy Private Limited – Wholly owned Subsidiary - Management certified
- 4 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 ended Dec'31, 2024.
- 5 During the quarter ended 30th June' 2025 59,200 No. of shares were granted to the eligible employees of the company under REPL Employees Stock Option scheme 2021 through trust mode and vesting period has not commenced yet.
- 6 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		31.03.2025 (Audited)	Quarter Ended		31.03.2025 (Audited)
	30.06.2025 (Unaudited)	31.03.2025 (Audited)		30.06.2025 (Unaudited)	30.06.2024 (Unaudited)	
Segment Revenue						
Consultancy & Advisory Services	1,757.77	3,317.08	9,489.19	1,897.61	3,634.46	1,706.19
Income from EPC Services	-	-	211.32	58.07	8.06	190.87
Sale of Software licence	-	-	-	17.71	25.69	16.22
Gross Revenue from Operations	1,757.77	3,317.08	9,700.51	1,973.40	3,668.22	1,913.28
Segment Results						
Consultancy & Advisory Services	487.94	756.02	3,639.30	628.02	876.25	744.46
EPC Services	-	-	24.21	(20.25)	(94.46)	22.10
Sale of Software licence	-	-	-	6.62	(4.81)	6.59
Profit/(Loss) before finance cost, Tax and unallocable items	487.94	756.02	3,663.51	614.39	776.98	773.15
Less: Finance cost	71.98	70.01	224.49	76.36	72.69	47.67
Less: Other Unallocable Expenditure net of Income	96.43	375.86	1,509.19	216.60	426.41	263.68
Total Profit / (loss) before Tax	319.53	310.15	1,929.84	321.43	277.88	461.80
Segment Assets						
Consultancy & Advisory Services	20,361.91	19,405.63	19,405.63	20,898.38	19,754.80	19,754.80
EPC Services	372.13	372.13	372.13	631.08	610.27	610.27
Software licence	-	-	-	37.12	28.80	28.80
Total Segment Assets	20,734.04	19,777.76	19,777.76	21,566.58	20,393.87	20,393.87
Segment Liabilities						
Consultancy & Advisory Services	5,592.48	4,876.50	4,876.50	6,009.14	5,140.00	5,140.50
EPC Services	51.65	51.65	51.65	256.87	157.08	157.08
Software licence	-	-	-	16.23	54.20	54.20
Total Segment Liabilities	5,644.14	4,928.15	4,928.15	6,282.24	6,026.93	5,351.78

- 7 The standalone and consolidated financial results of the Company for the quarter ended June 30th, 2025 are also available on the Company's Website (www.repl.global) and on the Website of NSE (www.nseindia.com).
- 8 Previous year/period figures have been re-grouped/rearranged wherever necessary to confirm current period classification.

For Rudrabhishek Enterprises Limited

Place : Noida
Date : August 07, 2025Pradeep Misra
Chairman

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2025

Particulars	Standalone				Consolidated			
	Quarter Ended		Year Ended		Quarter Ended		Year Ended	
	30.06.2025	31.03.2025	30.06.2024	31.03.2025	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1 Total Income from operations	1,794.62	3,365.81	1,825.25	9,831.86	2,008.03	3,712.87	1,935.34	10,925.29
2 Net Profit from before Tax	319.53	310.15	447.10	1,929.84	321.43	277.88	461.80	1,966.92
3 Net Profit for the period after tax (after Extraordinary items)	247.63	198.28	251.62	1,329.56	248.52	172.76	263.59	1,353.08
4 Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	247.78	210.27	247.46	1,324.13	249.76	185.01	270.75	1,359.61
5 Equity paidup share capital	1,812.25	1,812.25	1,734.25	1,812.25	1,812.25	1,812.25	1,734.25	1,812.25
6 Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year				13,037.36				13,229.84
7 Earnings per share (Not annualised) :								
Basic (₹)	1.37	1.13	1.45	7.55	1.37	0.98	1.52	7.69
Diluted (₹)	1.36	1.13	1.39	7.55	1.37	0.98	1.45	7.69

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 7th August, 2025. The financial results for the quarter ended June, 30th 2025 have been Limited reviewed 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 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


Pradeep Misra
 Chairman

Place : Noida

Date : August 07, 2025