

Date: 20/05/2024

To,
The Manager (Listing Department)
National Stock Exchange of India Limited
Bandra- Kurla Complex
Bandra (East)
Mumbai – 400 015

Company Symbol: REPL

Sub: Outcome of Board Meeting held on Monday, 20th May 2024

Dear Sir,

With reference to the captioned subject and pursuance to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, this is to inform you that the Meeting of the Board of directors was held today – Monday, 20th May 2024 at the corporate office of company at A-6, Sector-58, Noida, U.P - 201301 transacted the following business.

1. Approved the Audited Financial Statements (Standalone and Consolidated) for the year ended March 31, 2024 and the Financial Results (Standalone and Consolidated) for the quarter and year ended March 31, 2024, as recommended by the Audit Committee.

Further, Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

- (I) Statements of Financial Results (Standalone and Consolidated) for the Quarter and year ended March 31, 2024; and
 - (II) Auditors' Reports with unmodified opinions on financial statement - Standalone and Consolidated.
2. Approved appointment of M/s Sanjeev Neeru & Associates as Internal auditor of the Company for the financial year 2024-25.
Brief profile of Internal Auditor is attached as Annexure-A
 3. On the recommendation of Nomination and Remuneration Committee appointed of Ms. Shikha Chawla (DIN: 10559271) as women Independent Director (Additional) with effect from 20th May 2024, subject to the approval of shareholders.
Brief profile is attached as Annexure-B

The Meeting of the Board of Directors commenced at 03:00 P.M. and was concluded at 07:00 P.M.
You are requested to kindly take note of same for your records.

Thanking you

Yours faithfully

For RUDRABHISHEK ENTERPRISES LIMITED


RAHAS BIHARI PANDA
COMPANY SECRETARY & COMPLIANCE OFFICER
Membership No: A22095

Rudrabhishek Enterprises Limited
A-6, Sector-58, Noida
Uttar Pradesh -201301, India
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■ New Delhi | Noida | Lucknow | Pune | Mumbai | Madurai | Itanagar | J&K | Chennai ■

Annexure- A
BRIEF PROFILE OF INTERNAL AUDITOR

Name of Auditor	M/s Sanjeev Neeru & Associates
FRN No.	013350N
Registered Office	126, DLF, Star Tower, Sector-30, Gurugram, Haryana-122001 E-mail- guptasna@yahoo.co.in
Brief Profile	Owned by CA Sanjeev Gupta, started in year 1992 in New Delhi. The firm has been in the field of conducting Statutory, Internal & Tax Audits of various corporates since its inception. It has an average staff strength of 15 including, 2 chartered accountants & 1 company secretary.
Tenure	Appointed for the financial year 2024-25
Requirements	In accordance with the provisions of section 138 of the Companies Act 2013
Scope	1. Detailed ledger scrutiny- vouching system and its booking/posting, efficiency, it includes all vouchers e.g. purchase/journal/cash/bank vouchers. 2. Bank Reconciliation Statement. 3. Debtors, Creditors & Provision for Doubtful Debts 4. Statutory Registrations & Compliance (TDS, GST, PF, ESI, Professional Tax, ITC Reco. & others), their returns
Disclosure of relationships between directors (in case of Appointment of Director)	Not Applicable



Annexure- B

Details as required under SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sr No	Details of events that need to be provided	Information of such event(s)
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Ms. Shikha Chawla
2	Date of appointment & Term of Appointment	With effect from May 20, 2024. Terms of Appointment: For the period of five years from the date of appointment subject to shareholders approval.
3	Brief Profile	Shikha Chawla is Fellow member of Institute of Company Secretaries of India (ICSI) and holds a bachelor's degree in Commerce from Delhi University. She has more than 10 years of significant experience in corporate law, regulatory compliance, due diligence & corporate governance matters and has extensive experience in handling IPOs. She is responsible for leading the secretarial & compliance related functions.
4	Disclosure of relationships between directors (in case of appointment of a director)	Ms. Shikha Chawla is not related to any of the Directors or Key Managerial Personnel or Promoters and Promoter group of the Company.
5	Information as required under BSE circular no. LIST/COMP/14/2018-19, dated June 20, 2018.	Ms. Shikha Chawla is not debarred from holding the office of Director by any SEBI order or any other such authority.



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 2024 ("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:

- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and
- 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 2024.

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

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financial statements that give a true and fair view of the financial position, financial performance, total 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 reasonable ness 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, 2024 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

(M S Agarwal)
Partner

Membership No.: 086580

UDIN: 24086580 BKCT XJ 6330



Place: Noida

Date: 20 May 2024

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 subsidiary together referred to as the group") for the quarter and year ended 31st March 2024 ("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
- 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 year ended 31st March 2024.

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 one Indian Subsidiary company 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.



Other Matters

The Consolidated annual financial results includes the results for the quarter ended March 31, 2024 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



M.S. Agarwal

Partner

Membership number: 086580

UDIN: 24086580BKCTXK7719

Place: Noida

Date: 20 May 2024

List of Subsidiaries Consolidated as at 31 March'2024

S. No.	Name of Company	Period of Consolidation	
		Statement of Profit & Loss	Balance Sheet
1.	Rudrabhishek Infosystem Private Limited - Wholly owned subsidiary	01.04.2023 to 31.03.2024	31.03.2024
2.	Rudrabhishek Architect & Designers Private Limited - Wholly owned subsidiary	07.12.2023 to 31.03.2024	31.03.2024
3.	Rudrabhishek Geo Engineering Private Limited - Subsidiary	30.11.2023 to 31.03.2024	31.03.2024



STATEMENT OF AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31st MARCH, 2024

Particulars	Standalone			Consolidated					
	Quarter Ended		Year Ended		Quarter Ended		Year Ended		₹ in lacs (Except Earning per Share)
	31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	
1 Income									
a Income from operations	3,309.06	2,365.91	3,050.52	9,198.74	8,462.34	2,452.39	3,172.75	10,058.24	8,895.42
b Other income	40.89	33.95	273.58	151.37	333.88	36.64	275.12	159.14	338.01
Total income	3,349.95	2,399.86	3,324.10	9,350.11	8,796.22	2,489.03	3,447.87	10,217.38	9,233.43
2 Expenses									
a Purchase of Stock in Trade	(0.00)	-	-	(0.00)	-	-	-	-	-
b Direct Operating Cost	1,566.04	1,096.50	1,808.22	3,669.88	3,813.69	1,103.79	27.13	52.88	66.93
c Employee benefits expense	451.59	504.43	402.05	1,868.84	1,786.31	492.54	453.13	4,107.65	3,836.48
d Finance cost	65.50	63.09	45.19	198.72	138.01	64.13	2,043.53	1,992.52	1,992.52
e Depreciation and amortisation expense	32.41	27.00	38.06	108.08	146.84	28.47	46.05	201.83	138.87
f Other expenses	912.66	168.43	778.27	1,733.69	1,346.43	907.59	41.26	117.53	153.85
Total expenses	3,028.20	1,859.45	3,071.79	7,579.21	7,231.28	1,815.33	820.36	1,798.25	1,428.69
3 Profit from operations before exceptional items (1-2)	321.75	540.41	252.31	1,770.90	1,564.94	3,438.85	3,201.74	8,321.67	7,617.34
4 Exceptional items (Net)	-	-	-	-	-	561.66	246.13	1,895.71	1,616.09
5 Profit before tax	321.75	540.41	252.31	1,770.90	1,564.94	380.89	246.13	1,895.71	-
6 Tax expense						380.89	246.13	1,895.71	1,616.09
a Current tax	93.89	140.47	(28.25)	486.45	346.95	94.69	(22.49)	515.00	367.37
b Tax related to earlier years	-	(9.34)	(16.17)	(9.34)	(16.17)	-	(10.38)	(15.88)	(15.88)
c Deferred tax	9.54	(8.24)	106.13	(17.83)	68.39	21.84	99.02	(14.26)	62.37
Total Tax Expenses	103.43	122.89	61.71	459.28	399.17	116.53	60.65	490.36	413.86
7 Net Profit for the period	218.32	417.52	190.60	1,311.62	1,165.77	433.93	185.48	1,405.35	1,202.23
8 Other Comprehensive Income									
Items that will not be reclassified to Profit or (Loss)									
Actuarial Gain/(Losses) of Defined Benefit Plans	1.72	(8.00)	(11.62)	(22.27)	(1.14)	2.35	(8.61)	(23.48)	(2.56)
Fair Value of Investment in Equity	(0.43)	2.01	2.92	5.60	0.29	(0.03)	0.19	1.89	7.20
Tax impacts on above	1.29	(5.99)	(8.70)	(16.67)	(0.85)	1.73	(6.29)	5.53	(0.84)
Total Other Comprehensive Income/(Loss)	219.61	411.53	181.90	1,294.95	1,164.92	266.08	175.28	1,389.27	3.80
9 Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)									
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 Reserve)	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
14 Earnings per share									
(Quarterly not annualised yearly annualised)									
Basic (₹)	1.26	2.41	1.10	7.56	6.72	1.52	1.07	8.10	6.93
Diluted (₹)	1.22	2.34	1.10	7.33	6.72	1.48	1.07	7.85	6.93



Statement of Assets and Liabilities as at 31st March '2024

Particulars	Standalone		Consolidated	
	As at	As at	As at	As at
	31.03.2024	31.03.2023	31.03.2024	31.03.2023
	(Audited)	(Audited)	(Audited)	(Audited)
ASSETS				
NON CURRENT ASSETS				
Property, Plant and Equipment	38.18	54.84	53.99	76.87
Right of Use Assets	77.60	141.34	77.60	141.34
Investment Properties	589.48	620.10	589.48	620.11
Goodwill on Consolidation	-	-	0.10	-
Intangible Assets	26.76	36.53	200.50	37.60
Intangible Assets under development	5.88	-	5.88	153.56
Financial Assets				
Investments in Equity Instruments	641.18	623.48	174.79	172.91
Loans	-	6.57	58.72	58.72
Others financial Assets	889.88	826.38	932.54	853.66
Deferred Tax Assets (Net)	285.19	261.77	285.19	261.77
Other Non - Current assets	293.09	175.21	448.23	190.41
Total Non Current Assets	2,847.24	2,746.22	2,827.01	2,566.95
CURRENT ASSETS				
Contract Assets	4,537.68	4,011.39	4,664.11	4,116.86
Financial Assets				
Other Investments	3.11	2.92	3.11	2.92
Trade Receivable	8,393.22	8,130.52	8,941.16	8,425.71
Cash and cash equivalents	129.49	35.53	208.76	63.66
Bank Balance other than above	256.29	248.17	256.29	248.17
Loans	-	-	-	-
Other Financial Assets	305.35	217.22	343.28	113.59
Other Current Assets	337.14	231.82	360.38	250.22
Total Current Assets	13,962.28	12,877.57	14,777.09	13,221.13
Total Assets	16,809.53	15,623.79	17,604.10	15,788.08
EQUITY AND LIABILITIES				
Equity				
Equity Share Capital	1,734.25	1,734.25	1,734.25	1,734.25
Other Equity	10,470.62	8,681.79	10,627.71	8,744.46
Non- Controlling Interest			4.79	-
Total Equity	12,204.87	10,416.04	12,366.74	10,478.71
NON-CURRENT LIABILITIES				
Financial liabilities				
Borrowings	-	-	11.70	15.08
Lease Liabilities	31.23	80.22	31.23	80.22
Provisions	95.98	78.77	103.25	85.34
Deferred Tax Liabilities	-	-	23.57	19.76
Total Non Current Liabilities	127.21	158.99	169.75	200.40
CURRENT LIABILITIES				
Financial liabilities				
Borrowings	868.07	900.32	921.69	903.65
Lease Liabilities	50.98	83.58	50.98	83.58
Trade Payables				
Total Outstanding dues of micro enterprises and small enterprises	308.88	341.79	308.88	344.39
Total Outstanding dues of creditors other than micro enterprises and small enterprises	2,558.37	3,008.25	2,971.30	2,974.01
Other Financial Liabilities				
i) Capital Creditors				
Total Outstanding dues of Micro Enterprises and Small Enterprises	-	-	-	50.11
Total Outstanding dues of Creditors Other Than Micro Enterprises and Small Enterprises	-	-	56.78	-
ii) Others	444.89	497.00	461.81	521.09
Other current liabilities	243.63	215.86	293.34	230.03
Provisions	2.62	1.96	2.80	2.11
Current Tax Liabilities	-	-	0.03	-
Total Current Liabilities	4,477.44	5,048.76	5,067.61	5,108.97
Total Equity and Liabilities	16,809.53	15,623.79	17,604.10	15,788.08



Cash Flow Statement for the Year Ended 31 March'2024

Particulars	Standalone		Consolidated	
	Year Ended March 31,2024	Year Ended March 31,2023	Year Ended March 31,2024	Year Ended March 31,2023
(A) Cash flow from Operating Activities:	(Audited)	(Audited)	(Audited)	(Audited)
Net Profit before taxation, and extraordinary items	1,770.90	1,564.94	1,895.71	1,616.09
Adjustment for Non-cash Items				
Bad debts	730.29	588.94	730.29	591.99
Excess Provisions written back	(1.31)	(245.16)	(3.86)	(246.22)
Provision for Doubtful debts	90.57	-	100.11	26.03
Unrealised Gain on Fair value of Investment	(0.15)	(0.13)	(0.15)	(0.13)
Loss on sale of Fixed Assets	5.59	-	5.59	-
Depreciation	108.08	146.84	117.53	153.85
Interest Expense	198.72	138.01	201.83	138.87
Dividend Income	(2.70)	(2.65)	(0.05)	-
Interest Income	(100.55)	(33.87)	(108.41)	(47.62)
Share based payment	55.11	-	55.11	-
Ind AS Adjustment	(29.56)	(0.80)	(30.77)	(2.22)
Operating Profit before Working Capital Changes	2,824.99	2,156.12	2,962.93	2,230.64
Increase/(Decrease) in Provisions	17.87	(3.55)	18.61	(5.19)
Increase/(Decrease) in Trade Payables	(486.52)	1,697.90	(37.64)	1,705.39
Increase/(Decrease) in Other Liabilities	(24.36)	124.76	2.83	102.04
Decrease/(Increase) in Other Bank Balance	(8.12)	146.35	(8.12)	146.35
Decrease/(Increase) in Contract Assets	(526.29)	(1,660.38)	(547.25)	(1,707.04)
Decrease/(Increase) in Trade Receivables	(1,058.52)	(2,556.69)	(1,318.26)	(2,545.09)
Decrease/(Increase) in Loans & Advances	(38.30)	107.43	(38.29)	121.96
Decrease/(Increase) in other Non- Current Assets	2.40	34.88	2.39	34.87
Decrease/(Increase) in Other Current Financial Assets	(81.21)	(54.38)	(196.22)	(42.16)
Decrease/(Increase) in other Current Assets	(164.71)	(50.72)	(169.54)	(46.36)
Cash Generated from Operations	457.25	(58.28)	671.44	(4.58)
Taxes Paid	(597.38)	(326.91)	(626.60)	(340.15)
Net Cash from Operating Activities	(140.13)	(385.19)	44.84	(344.73)
(B) Cash Flow from Investing Activities				
(Purchases)/Sale of Fixed Assets (Including advances received back for booking of Real Estate properties) (Net)	(9.57)	547.52	(162.76)	500.80
(Purchases)/Sale of Investments (Net)	(17.74)	-	(0.04)	-
(Increase) in Investment properties	-	(10.89)	-	(10.89)
Decrease/(Increase) in Fixed Deposits	33.55	(136.83)	33.55	(137.36)
Net Cash used in Investing Activities	6.25	399.80	(129.25)	352.55
(C) Cash flow from Financing Activities :				
Proceeds/(Repayment) of Borrowings	(32.25)	(107.70)	14.65	(89.54)
Repayment of Lease Liabilities	(77.60)	(106.91)	(77.60)	(106.91)
Inter Corporate Loan received back/(given) (Net)	6.57	132.00	-	97.84
Interest expense	(188.14)	(118.24)	(190.08)	(119.10)
Interest Received during the year	77.81	34.69	43.75	46.34
Dividend Income	2.70	2.65	0.05	-
Money received against Equity Warrants	438.75	-	438.75	-
Net Cash(used in)/from Financing Activities	227.84	(163.51)	229.52	(171.37)
Net (Decrease)/Increase in Cash and Cash Equivalents	93.96	(148.90)	145.12	(163.56)
Opening Balance of Cash and Cash Equivalents	35.53	184.43	63.65	227.21
Closing Balance of Cash and Cash Equivalents	129.49	35.53	208.76	63.65
Component of Cash & Cash Equivalents				
Balances with bank in current accounts	2.95	1.02	81.76	28.65
Cheque on hand	-	32.85	-	32.85
Fixed Deposit Held with maturity period of less than 3 months	125.00	-	125.00	-
Cash in hand	1.54	1.66	2.00	2.16
Total	129.49	35.53	208.76	63.65



Notes:

- 1 The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 20th May, 2024. The financial results for the quarter and year ended March, 31st 2024 have been audited by the Statutory Auditors of the Company and have expressed unmodified opinion on the financial statements.
- 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'24 are the balancing figures between audited figures in respect of full financial year and the published figures for nine months period ended Dec'31, 2023.
- 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 (w.e.f 07th December'2023)
 2. Rudrabhishek Architects and Designers Private Limited – Wholly owned Subsidiary - Audited (w.e.f 30th November'2023)
 3. Rudrabhishek Geo Engineering Private Limited - Subsidiary - Audited (w.e.f 30th November'2023)
- 5 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		Year Ended	Quarter Ended		Year Ended
	31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)
Segment Revenue						
Consultancy & Advisory Services	3,134.33	2,267.03	8,704.42	3,480.02	2,352.89	9,421.72
Income from EPC Services	174.73	98.89	494.33	174.72	98.89	494.33
Sale of Software licence	-	-	-	119.59	0.61	142.19
Gross Revenue from Operations	3,309.06	2,365.91	9,198.74	3,774.33	2,452.39	10,058.24
Segment Results						
Consultancy & Advisory Services	1,276.12	746.32	3,581.21	1,245.83	779.87	3,686.05
EPC Services	15.32	18.67	78.81	15.31	18.67	78.81
Sale of Software licence	-	-	-	65.70	0.14	72.59
Profit/(Loss) before finance cost, Tax and unallocable items	1,291.43	764.98	3,660.03	1,326.85	798.68	3,837.45
Less: Finance cost	65.50	63.09	198.72	64.13	63.66	201.83
Less: Other Unallocable Expenditure net of Income	904.18	161.48	1,690.40	881.82	173.36	1,739.92
Total Profit / (loss) before Tax	321.75	540.41	1,770.90	380.89	561.66	1,895.71
Segment Assets						
Consultancy & Advisory Services	16,517.67	16,318.28	16,517.67	17,267.02	16,650.49	17,267.02
EPC Services	291.85	111.24	291.85	291.85	111.24	291.85
Software licence	-	-	-	45.23	15.49	45.23
Total Segment Assets	16,809.53	16,429.52	16,809.53	17,604.10	16,777.22	17,604.10
Segment Liabilities						
Consultancy & Advisory Services	4,543.42	4,459.01	4,543.42	5,170.46	4,695.19	5,291.05
EPC Services	61.23	-	61.23	61.23	-	61.23
Software licence	-	-	-	5.67	1.07	5.67
Total Segment Liabilities	4,604.65	4,459.01	4,604.65	5,237.36	4,696.26	5,309.37

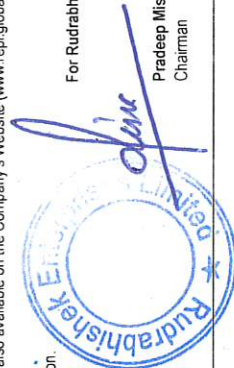
5 During the year ended 31st March'2024, the company have issued and allotted on 14 July'2023 7,80,000 fully convertible warrants (520,000 no. of warrants to Promoter group and 260,000 no. of warrants in Public category) to be convertible at an option of warrant holders in one or more tranches within 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. 438.75 lacs on 14 July 2023 and have been grouped in other equity. The amount received against equity share warrants have been used to reduce working capital limits as per object of issue.

6 During the year ended 31st March'2024, the company have granted 56650 Equity shares of face value of Rs 10 each to the eligible employees under Company's ESOP (2021) Scheme through trust route at an exercise price of Rs 100 each.

7 The standalone and consolidated financial results of the Company for the quarter and year ended March 31st, 2024 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



Pradeep Misra
Chairman

Place : Noida
Date : 20 May'2024

STATEMENT OF AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31st MARCH, 2024

Particulars	Standalone				Consolidated			
	Quarter Ended		Year Ended		Quarter Ended		Year Ended	
	31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)	31.03.2023 (Audited)
1 Total Income from operations	3,309.06	2,365.91	9,198.74	8,462.34	3,774.33	2,452.39	10,058.24	8,895.42
2 Net Profit before Tax	321.75	540.41	1,770.90	1,584.94	380.89	561.66	1,895.71	1,616.09
3 Net Profit for the period after tax (after Extraordinary items)	218.32	417.52	1,311.62	1,165.77	264.36	433.93	1,405.35	1,202.23
4 Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	219.61	411.53	1,294.95	1,164.92	266.08	427.64	1,389.27	1,206.03
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
6 Earnings per share (Not annualised) :								
Basic (₹)	1.26	2.41	7.56	6.72	1.52	2.50	8.10	6.93
Diluted (₹)	1.22	2.34	7.33	6.72	1.48	2.43	7.85	6.93

1 The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 20th May, 2024. The financial results for the quarter and year ended March, 31st 2024 have been audited by the Statutory Auditors of the Company and have expressed unmodified opinion on the financial statements.

2 The above is an extract of the detailed format of audited 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 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 : 20 May'2024