

Date: 11/02/2022

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 Friday, 11th February 2022

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 - **Friday, 11th February 2022** at the registered office of company at 820, Antriksha Bhawan, K.G Marg, New Delhi -110001.

The following items are considered and Approved in Board meeting:

1. Considered and approved **unaudited standalone & Consolidated Financial Results of the Company** for the 03rd Quarter/nine months ended 31st December 2021, Pursuant to Regulation 33 of SEBI (LODR) Regulation 2015. (Financial Results Enclosed herewith)
2. The Board taken on taken the **Limited Review Report** given by the Statutory Auditor for the Unaudited standalone and Consolidated financial results of the Company for the 03rd Quarter/nine months ended 31st December 2021, Pursuant to Regulation 33 of SEBI (LODR) Regulation 2015. (The Limited Review Report enclosed herewith)
3. Approved appointment of Pradeep Debnath & Co, as secretarial auditor of the Company for the F.Y 2021-22 (Annexure-I)
4. Approved the Loan of Rs. 2.5 Crore to REPL Employees Welfare Trust to purchase share from secondary market for the operation of employees stock option Scheme-21

The Meeting commenced at 02:00 P.M and concluded at 04:00 P.M

You are requested to kindly take note of same for your records.

Thanking you

Yours faithfully

For **RUDRABHISHEK ENTERPRISES LIMITED**


Pradeep Misra
Chairman & Managing Director
DIN:01386739

Rudrabhishek Enterprises Limited
820, Antriksh Bhawan, 22, K.G. Marg,
Connaught Place, New Delhi-110001, India
Ph. No.: +91-11-41069500, 43509305

ANNEXTURE-I

INFORMATION REGARDING APPOINTMENT OF SECRETARIAL AUDITOR:

Name of the Firm	Pradeep Debnath & Co
Name of Proprietor	Mr. Pradeep Debnath
Membership Number	6654
Certificate of Membership	7313
Regd. Office	H-2/206-207, Apra North Ex plaza, Netaji Subhash Place, New Delhi-110034



DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditors' Review Report on the Quarterly and Year to date Unaudited Consolidated Financial Results of the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To Board of Directors
Rudrabhishek Enterprises Limited
820, Antriksh Bhavan
22 KG Marg
New Delhi- 110001

1. We have reviewed the accompanying Statement of Unaudited IndAS Consolidated Financial Results of Rudrabhishek Enterprises Limited (" Parent") its one subsidiary incorporated in India & one subsidiary incorporated outside India (the Parent, its subsidiaries together referred to as "the Group") for the quarter and nine month period ended December 31st,2021 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March29, 2019('the Circular').
 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
 3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Regulation, to the extent applicable.
4. The Statement includes the results of the entities mentioned in Annexure I to the statement.
 5. We did not review the financial results of one wholly owned subsidiary incorporated in India namely Rudrabhishek Infosystem Private Limited and one foreign Subsidiary Rudrabhishek Singapore PTE Ltd as consolidated, included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs 73.01 Lacs & Rs 272.22 Lacs , total net Profit/(loss) after tax of Rs (12.41) Lacs & Rs (100.61) Lacs including share of loss of associate for quarter and nine month period ended December 31st,2021 respectively, as considered in

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the consolidated unaudited financial results. These financial results are management certified and our conclusion on the Statement in so far as it relates to the amounts and disclosures in respect of such subsidiaries are based solely 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. In respect of one foreign subsidiary (Consolidated) located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their country and are management certified. The Parent's management has converted the financial results of such subsidiary (as consolidated) located outside India from accounting principle generally accepted in their respective country to the accounting principles generally accepted in India. We have reviewed conversion adjustment made by the parent's management. Our conclusion in so far as it relates to balances and affairs of such subsidiary located outside India is based on the conversion adjustments prepared by the management of the Parent and reviewed by us.
7. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the financial statements as certified by the management referred to paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid in the aforesaid Indian Accounting Standard specified under Section 133 of Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation, read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Doogar & Associates
Chartered Accountants
Firm's Registration number: 000561N




M.S. Agarwal
Partner
Membership number: 086580
UDIN: 22086580 ARJQ L48174

Place: New Delhi
Date: 11.02.2022

Annexure I: List of entities consolidated as at December 31st, 2021

1. Rudrabhishek Infosystem Private Limited - Wholly owned Subsidiary
2. Rudrabhishek Singapore PTE Ltd. - Subsidiary- Consolidated



DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditors' Review Report on the Quarterly and Year to date 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 and nine month period ended 31st December, 2021 attached herewith, being submitted by the company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). This statement is the responsibility of the Company's Management and approved by the Board of Directors has been compiled from the related interim financial statements which has been prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

M. S. Agarwal
Partner

Membership No. 86680
UDIN: 22086580ASJPZF807D

Place: New Delhi
Date: 11.02.2022

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DEC, 2021

₹ in lacs (Except Earning per Share)

Particulars	Standalone					Consolidated				
	Quarter Ended		Nine Month Ended		Year Ended	Quarter Ended		Nine Month Ended		Year Ended
	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	30.09.2021 (Unaudited)	31.12.2021 (Unaudited)		31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	30.09.2021 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)
1 Income										
a Income from operations	1,561.03	1,951.71	1,941.28	4,968.69	4,008.26	7,014.55	1,672.30	2,112.93	2,011.15	4,203.53
b Other income	100.32	22.59	46.73	162.80	92.67	99.36	33.02	17.32	51.55	74.48
Total Income	1,661.35	1,974.30	1,988.01	5,131.49	4,100.93	7,113.91	1,705.32	2,130.25	2,062.70	4,278.01
2 Expenses										
a Direct Operating Cost	555.24	426.83	813.24	1,941.93	1,395.76	2,684.27	606.73	447.44	797.88	1,435.43
b Employee benefits expense	411.15	386.18	364.96	1,149.56	1,086.86	1,486.29	415.62	443.48	428.37	1,217.13
c Finance cost	13.86	8.35	10.59	33.39	19.81	28.02	13.23	33.11	10.64	45.11
d Depreciation and amortisation expense	15.83	29.05	35.86	89.58	85.84	183.97	17.98	34.19	36.99	101.23
e Other expenses	231.37	548.62	410.90	769.34	658.76	860.79	229.40	599.27	267.11	625.62
Total expenses	1,227.45	1,399.03	1,635.55	3,983.80	3,247.03	5,243.34	1,282.96	1,557.50	1,540.99	3,424.52
3 Profit from operations before exceptional items (1-2)	433.90	575.27	352.46	1,147.69	853.90	1,870.57	422.36	572.75	521.71	853.49
4 Exceptional Items (Net)	-	-	-	-	-	-	-	-	-	-
5 Profit before tax	433.90	575.27	352.46	1,147.69	853.90	1,870.57	422.36	572.75	521.71	853.49
6 Tax expense										
a Current tax	129.87	151.83	148.17	373.41	233.17	534.57	126.27	155.57	150.15	237.15
b Tax related to earlier years	-	-	-	-	-	3.94	(0.58)	0.03	-	0.03
c Deferred tax	(8.63)	2.12	(48.14)	(35.39)	0.51	(43.58)	(7.49)	1.83	(48.83)	0.13
d Total Tax Expenses	121.24	153.95	100.03	318.02	233.68	494.93	118.20	157.43	101.32	237.31
7 Profit for the period	312.66	421.32	252.43	829.67	620.22	1,375.64	304.16	415.32	420.39	616.18
Share of Profit/(Loss) of Associates of foreign/Indian subsidiary (Net)							(0.00)	-	-	(16.21)
8 Net Profit for the period	312.66	421.32	252.43	829.67	620.22	1,375.64	304.16	415.32	420.39	599.97
9 Other Comprehensive Income										
Items that will not be reclassified to Profit or (Loss)	8.02	2.15	10.12	24.06	6.45	23.70	10.25	1.81	51.35	6.11
Tax Impacts on above	(2.02)	(0.54)	(2.55)	(6.06)	(1.62)	-5.96	(2.46)	(0.48)	(3.15)	(1.56)
Total Other Comprehensive Income/(Loss)	6.00	1.61	7.57	18.00	4.83	17.74	7.79	1.33	48.20	4.55
10 Total comprehensive Income (comprising profit after tax and other comprehensive Income after tax for the period)	318.66	422.93	260.00	847.67	625.05	1,393.38	311.95	416.65	468.59	604.52
11 Net Profit/(Loss) attributable to										
Equity Holders of the Parent										
Non Controlling Interest							6.14	3.51	(15.46)	(0.25)
12 Other Comprehensive Income/(Loss) attributable to										
Equity Holders of the Parent							7.79	1.33	48.20	4.55
Non Controlling Interest										
13 Total Other Comprehensive Income/(Loss)										
Equity Holders of the Parent							305.81	413.14	484.05	1,051.90
Non Controlling Interest							6.14	3.51	(15.46)	(0.25)
Paid-up equity share capital (Face Value of ₹ 10 each)	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25
Reserves (excluding Revaluation Reserve)						6319.23				6,270.27
Earnings per share (Quarterly not annualised yearly annualised) :										
Basic (₹)	1.80	2.43	1.46	4.78	3.58	7.93	1.72	2.37	2.51	3.46
Diluted (₹)	1.80	2.43	1.46	4.78	3.58	7.93	1.72	2.37	2.51	3.46

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 11th February, 2022. The financial results for the quarter and nine months ended December, 31st, 2021 have been limited reviewed by the Statutory Auditors of the Company.
- 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 Consolidated Financial Results of the company and its Foreign Subsidiary/Indian subsidiary (Group) 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 Sinapore PTE Ltd. - Subsidiary (Consolidated) - Management Certified
- 4 In line with the provisions of Ind AS 108 – Operating Segments and on the basis of review of operations being done by the management of the Company, the operations of the company falls under advisory & Consulting, which is considered to be the only reportable segment by the management.
- 5 The standalone and consolidated financial results of the Company for the quarter and nine months ended December 31st, 2021 are also available on the Company's Website (www.rep.global) and on the Website of NSE (www.nseindia.com).

Place : New Delhi

Date : 11.02.2022


For Rudrabhishek Enterprises Limited
Pradeep Misra
Chairman

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DEC, 2021

₹ in lacs (Except Earning Per Share)

Particulars	Standalone			Consolidated		
	Quarter 31.12.2021	Quarter 31.12.2020	Nine Months ended 31.12.2021	Quarter 31.12.2021	Quarter 31.12.2020	Nine Months ended 31.12.2021
1 Total Income from operations	(Unaudited) 1,661.35	(Unaudited) 1,974.30	(Unaudited) 5,131.49	(Unaudited) 1,705.32	(Unaudited) 2,130.25	(Unaudited) 5,314.49
2 Net Profit from before Tax	433.90	575.27	1,147.69	422.36	572.75	1,312.73
3 Net Profit for the period after tax (after Extraordinary items)	312.66	421.32	829.67	304.16	415.32	980.23
Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	318.66	422.93	847.67	311.95	416.65	1,040.94
5 Equity paidup share capital	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 (₹)	1.80	2.43	4.78	1.72	2.37	5.72
Diluted (₹)	1.80	2.43	4.78	1.72	2.37	5.72

1 The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 11th February, 2022. The financial results for the quarter and nine months ended December, 31st 2021 have been limited reviewed by the Statutory Auditors of the Company.

2 The above is an extract of the detailed format of unaudited standalone and consolidated Quarterly & Nine months 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

Place : New Delhi
Date : 11.02.2022

For Rudrabhishek Enterprises Limited
Pradeep Misra
Chairman