

Date: 11/07/2025

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

Company Symbol: REPL

Subject: Corrigendum to Audited Standalone and Consolidated Financial Results for the Quarter and Year ended March 31, 2025 - Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir,

This is in furtherance to submission of the Audited Standalone and Consolidated Financial Results for the Quarter and Year ended March 31, 2025 as an Outcome of Board Meeting of the Company held on Friday, May 30, 2025.

In this regard, we wish to inform you that post submission of results we observed an inadvertent typographical error of formula resulting in actuarial gain instead of actuarial loss of Rs. 7.25 lacs on yearly basis having an double impact of Rs.14.49 lacs in the figures pertaining to Actuarial gain/(loss) forming part of other comprehensive income. This has resulted in decrease in total comprehensive income by Rs. 10.84 lacs after adjusting deferred tax and also on total equity. Corresponding changes on account of above have also been made in the financial statements.

This error has no impact on Standalone and Consolidated earnings per share reported earlier.

We are enclosing herewith the revised audited Standalone and Consolidated Financial Results after incorporating the above changes and also consequential changes in the financial statements.

The corrigendum to the Audited Financial results is being published where the Audited Financial results were published as well as being hosted on the website of the Company at www.repl.global.

We regret the inconvenience caused and request you to kindly take the above information on record and oblige.

Thanking you
Yours faithfully
For **RUDRABHISHEK ENTERPRISES LIMITED**

Rahas Bihari
Panda

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



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

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



RUDRABHISHEK ENTERPRISES LIMITED

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CIN: L74899DL1992PLC050142

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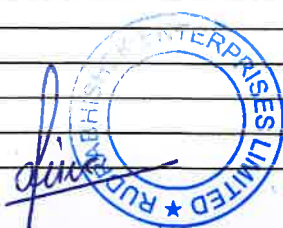
STATEMENT OF AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2025

₹ in lacs (Except Earning per Share)

Particulars	Standalone				Consolidated			
	Quarter Ended		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)
1 Income								
a Income from operations	3,317.08	2,758.59	3,309.06	9,700.51	9,198.74	3,668.22	3,190.74	3,774.33
b Other income	48.73	31.81	40.89	131.35	151.37	44.55	32.24	45.41
Total income	3,365.81	2,790.40	3,349.95	9,831.86	9,350.11	3,712.87	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	72.69	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	454.47	288.08	907.59
Total expenses	3,055.66	2,126.19	3,028.20	7,902.02	7,579.21	3,434.99	2,515.49	3,438.85
3 Profit from operations before exceptional items (1-2)	310.15	664.20	321.75	1,929.84	1,770.90	277.88	707.49	380.89
4 Exceptional items (Net)	-	-	-	-	-	-	-	-
5 Profit before tax	310.15	664.20	321.75	1,929.84	1,770.90	277.88	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	-26.35	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	198.28	492.72	218.32	1,329.56	1,311.62	172.76	522.98	264.36
8 Other Comprehensive Income								
Items that will not be reclassified to Profit or (Loss)								
Actuarial Gains/Losses of Defined Benefit Plans	16.02	-7.76	1.72	-7.25	-22.27	16.43	-7.96	2.35
Fair Value of Investment in Equity	-	-	-	-	-	-0.05	0.48	-0.03
Tax impacts on above	-4.03	1.95	-0.43	1.82	5.60	-4.13	1.94	-0.59
Total Other Comprehensive Income/(Loss)	11.99	-5.81	1.29	-5.43	-16.67	12.26	-5.54	1.73
9 Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)	210.27	486.91	219.61	1,324.13	1,294.95	185.01	517.44	266.08
10 Net Profit/(Loss) attributable to								
Equity Holders of the Parent						172.76	522.98	264.41
Non Controlling Interest						-	-	(0.05)
11 Other Comprehensive Income/(Loss) attributable to								
Equity Holders of the Parent						12.26	(5.54)	1.73
Non Controlling Interest						-	-	6.54
12 Total Other Comprehensive Income/(Loss) attributable to								
Equity Holders of the Parent						185.01	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)				13,037.36	10,470.61			13,229.84
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




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	922.23	927.09
Deferred Tax Assets (Net)	240.53	285.19	259.56	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	3,279.52	2,841.79	3,125.44	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	393.71	337.14	460.13	360.38
Total Current Assets	16,498.25	13,967.72	17,268.43	14,782.54
Total Assets	19,777.76	16,809.51	20,393.87	17,604.11
EQUITY AND LIABILITIES				
Equity				
Equity Share Capital	1,812.25	1,734.25	1,812.25	1,734.25
Other Equity	13,037.36	10,470.61	13,229.84	10,627.71
Non- Controlling Interest			-	4.79
Total Equity	14,849.61	12,204.86	15,042.09	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	104.90
Deferred Tax Liabilities	-	-	8.78	23.57
Total Non Current Liabilities	145.02	128.86	173.51	171.40
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	487.19	444.89	552.05	518.59
Other current liabilities	394.90	243.63	419.75	293.34
Provisions	0.78	0.97	1.04	1.15
Current Tax Liabilities	-	-	0.88	0.03
Total Current Liabilities	4,783.13	4,475.79	5,178.27	5,065.96
Total Equity and Liabilities	19,777.76	16,809.51	20,393.87	17,604.11



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	1,966.92	1,895.70
Adjustment for Non-cash Items				
Bad debts	548.21	730.29	562.85	730.29
Excess Provisions written back	(35.53)	(1.32)	(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	233.60	201.83
Dividend Income	(2.65)	(2.65)	-	-
Interest Income	(54.57)	(100.55)	(54.62)	(108.41)
Share based payment	4.38	55.11	4.38	55.11
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	2,962.97
Increase/(Decrease) in Provisions	15.11	17.87	19.39	18.61
Increase/(Decrease) in Trade Payables	(473.80)	(486.52)	(676.37)	(82.22)
Increase/(Decrease) in Other Liabilities	193.45	(24.36)	211.52	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	(3,146.96)	(1,058.52)	(2,921.96)	(1,318.26)
Decrease/(Increase) in Loans & Advances	(9.30)	(32.85)	(7.71)	(50.25)
Decrease/(Increase) in other Non- Current Assets	(39.45)	2.40	(39.45)	2.39
Decrease/(Increase) in Other Current Financial Assets	(459.91)	(86.64)	(442.00)	(157.09)
Decrease/(Increase) in other Current Assets	19.86	(164.71)	(23.31)	(169.55)
Cash Generated from Operations	(620.28)	457.26	(639.06)	654.06
Taxes Paid	(557.42)	(597.38)	(598.74)	(626.60)
Net Cash from Operating Activities	(1,177.70)	(140.12)	(1,237.80)	27.46
(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)
Decrease/(Increase) in Fixed Deposits	(67.69)	33.55	(67.69)	50.96
Net Cash used in Investing Activities	(441.18)	6.29	(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)	(222.67)	(190.08)
Interest Received during the year	72.67	77.81	74.26	43.75
Dividend Income	2.65	2.65	-	-
Money received against Equity Warrants and allotted	1,316.25	438.75	1,316.25	438.75
Net Cash(used in)/from Financing Activities	1,566.43	227.79	1,755.40	229.47
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
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. Rudrabhishlek Infosystem Private Limited – Wholly owned Subsidiary - Audited
 2. Rudrabhishlek Architects and Designers Private Limited – Wholly owned Subsidiary - Audited
 3. Rudrabhishlek Geo Engineering Private Limited - Wholly owned Subsidiary - Audited
 4. Rudrabhishlek Techno Consultancy Private Limited – Wholly owned Subsidiary - Audited
- 5 56550 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					
	31-03-2025 (Audited)	Quarter Ended 31-12-2024 (Unaudited)	31-03-2024 (Audited)	Year Ended 31-03-2025 (Audited)	31-03-2024 (Audited)	Quarter Ended 31-12-2024 (Unaudited)	31-03-2024 (Audited)	Year Ended 31-03-2025 (Audited)	31-03-2024 (Audited)	Year Ended 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	3,634.46	2,969.21	3,480.02	10,286.05	9,421.72
Income from EPC Services	-	-	174.73	211.32	494.33	8.06	208.76	174.72	428.13	494.33
Sale of Software licence	-	-	-	-	-	25.69	12.78	119.59	82.36	142.19
Gross Revenue from Operations	3,317.08	2,758.59	3,309.06	9,700.51	9,198.74	3,668.22	3,190.74	3,774.33	10,796.54	10,058.24
Segment Results										
Consultancy, Advisory and Technical Support Services	756.02	989.17	1,276.12	3,639.30	3,561.20	876.25	1,043.30	1,245.83	3,894.83	3,686.05
EPC Services	-	-	15.32	24.21	78.81	(94.46)	19.57	15.31	(50.69)	78.81
Sale of Software licence Expenses	-	-	-	-	-	(4.81)	1.28	65.70	10.17	72.59
Profit/(Loss) before finance cost, Tax and unallocable items	756.00	989.17	1,291.43	3,663.51	3,660.01	776.99	1,064.15	1,326.85	3,854.32	3,837.45
Less: Finance cost	70.01	53.48	65.50	224.49	198.72	72.69	56.27	64.13	233.60	201.83
Less: Other Unallocable Expenditure net of Income	375.84	271.49	904.18	1,509.19	1,690.39	426.42	300.38	881.83	1,653.79	1,739.93
Total Profit / (loss) before Tax	310.15	664.20	321.75	1,929.84	1,770.90	277.88	707.49	380.89	1,966.92	1,895.70
Segment Assets										
Consultancy, Advisory and Technical Support Services	19,405.63	18,407.24	16,517.67	19,405.63	16,517.66	19,754.80	18,806.38	17,267.03	19,754.80	17,267.00
EPC Services	372.13	376.35	291.85	372.13	291.85	610.27	620.00	291.85	610.27	291.85
Software licence	-	-	-	-	-	28.80	29.36	45.23	28.80	45.23
Total Segment Assets	19,777.76	18,783.59	16,809.52	19,777.76	16,809.51	20,393.87	19,455.75	17,604.11	20,393.87	17,604.08
Segment Liabilities										
Consultancy, Advisory and Technical Support Services	4,876.50	4,394.11	4,543.42	4,876.50	4,543.42	5,140.50	4,765.57	5,170.46	5,140.50	5,170.47
EPC Services	51.65	76.99	61.23	51.65	61.23	157.08	113.65	61.23	157.08	61.23
Software licence	-	-	-	-	-	54.20	41.44	5.67	54.20	5.67
Total Segment Liabilities	4,928.15	4,471.10	4,604.65	4,928.15	4,604.65	5,351.78	4,920.66	5,237.36	5,351.78	5,237.37

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) 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 lacs by transferring a sum of Rs. 1,677.00 lacs to Securities Premium account.

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

For Rudrabhishlek Enterprises Limited

Place : Noida
Date : 30th May 2025

Pradeep Misra
Chairman




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)	31-03-2025 (Unaudited)	31-12-2024 (Audited)	31-03-2025 (Audited)	31-03-2024 (Audited)
1 Total Income from operations	3,317.08	2,758.59	3,309.06	9,700.51	9,198.74	3,668.22	3,190.74	3,774.33
2 Net Profit before Tax	310.15	664.20	321.75	1,929.84	1,770.90	277.88	707.49	380.89
3 Net Profit for the period after tax (after Extraordinary items)	198.28	492.72	218.32	1,329.56	1,311.62	172.76	522.98	264.36
4 Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	210.27	486.91	219.61	1,324.13	1,294.95	185.01	517.44	266.08
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
6 Earnings per share (Not 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

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

Place : Noida
 Date : 30th May 2025

For Rudrabhishek Enterprises Limited

 Pradeep Misra
 Chairman
