

Rudrabhishek Enterprises Ltd.



## Key Highlights For Investors **FY'2025-'26**

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30<sup>th</sup> May 2026, New Delhi



Integrated  
Urban Development &  
Infrastructure Consultants

# General Disclaimer

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- This presentation contains certain statements concerning REPL's future business prospects and business profitability, which are subject to a number of risks and uncertainties and the actual results could materially differ.

- 
- Government policies and actions with respect to investments, fiscal deficits, relevant regulations, interest rates and other fiscal factors.
  - Past performance may not be indicative of future performance.

- 
- The risks and uncertainties relating to these statements include, but are not limited to, risks and uncertainties regarding fluctuations in earnings, our ability to manage growth, market competition, overall economic prospects, ability to attract and retain highly skilled professionals.

- 
- The company does not undertake to make any announcement in case any of these forward-looking statements become materially incorrect in future or update any forward-looking statements made from time to time by or on behalf of the company.

# Company Overview



**30+**

**Years of Legacy.**  
**Established in 1992**

**NSE**

**Listed at NSE in 2020.**  
**First of its kind Consultancy.**

**200+**

**Sector Experts from**  
**different domains.**

**25+**

**Empanelment with**  
**government agencies/PSUs**

**500+**

**Overall clientele both from**  
**public & private sectors.**

**1500+**

**Projects in Infra, Planning,**  
**Water, RE etc.**

**130+**

**Cities covered**  
**Pan India.**

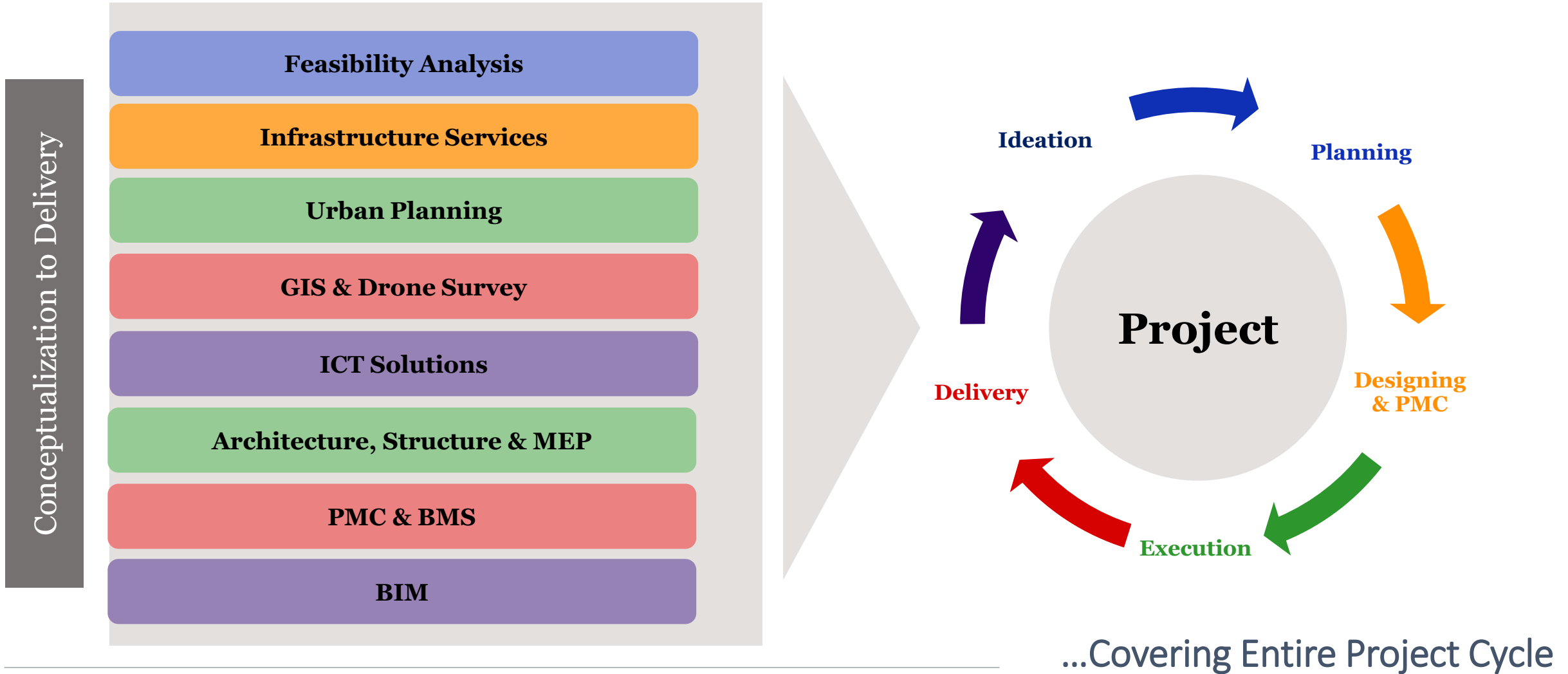
**ISO**

**Listed ISO 9001:2015, ISO /**  
**IEC 27001:2013**

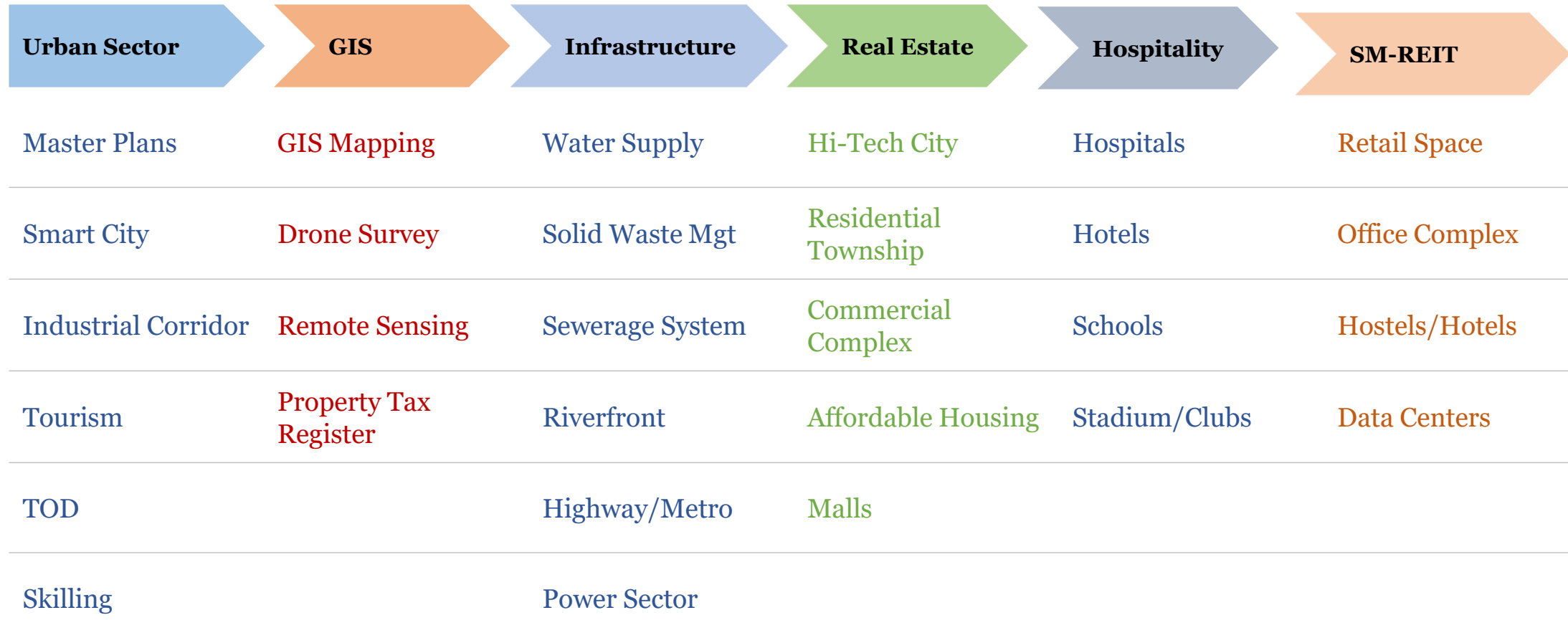
**CMMI V3.0**

**Certified for Software**  
**Development & Engineering**

# End-to-End Solutions...



# Diversified Business Domain



# Macro-Economic Challenges



## Global Trade & Economic Scenario

- The prolonged gulf war crisis is having its broader impact on global economy, The price spike in oils & gas, fertilizer and other essential commodities will have its significant impact in domestic economic policies. We need to closely watch the shifting policy stance of the government and align our business accordingly.



## Volatile Capital Market

- Because of geo-political uncertainty and risk perception, the capital market is going through extremely volatile phase. Investors are not quite willing to enter into new ventures as the wait and watch policy prevails. That has also made us to put the SM-REIT activity on hold for the time-being.



## Interest Rate Hardening

- There is likely rise in the rate of inflation in the coming quarters. This may lead the Central Bank in increasing the interest rate, which will have impact in our cost of borrowing/operations. We need to align our operations and cash flow to minimize its impact.



## Funding on Hold by Government

- Because of multiple internal issues such as audit, government has put n hold the fund allocation on various infrastructure projects. This has affected our billing schedule despite work completion. The matter is expected to be resolved soon and process to be re-streamlined.

# Indian Fiscal Scenario: Challenges

## Currency Depreciation

- Indian Rupee is falling significantly against the Dollar and other major currencies
- In likely scenario, RBI intervention to control currency will gradually withdraw and hence the chances of Indian Rupee depreciating further
- Being a net importer, India is facing the challenge of foreign exchange reserve and also higher cost of imports

## Fuel Price Hike & Inflation

- Due to Gulf War crisis, Crude Oil prices have already shot up. Even if the ceasefire happened sooner, its impact will linger for at least 18 to 24 months. The sustained higher prices will push petrol & diesel prices even higher
- Inflationary pressure is like to mount on sustained basis
- This will lead to hardening of interest rate by RBI and cost of borrowing will increase

## Reallocation of Fund by Government

- Rising prices of commodities and goods of common use may severely impact the cost of living
- Government may be compelled to increase allocations on 'social welfare schemes' or the 'direct benefit-transfer' programs in order to provide relief to the common people
- This will inevitably reduce the funds available for the programs that have long terms impact, such as infrastructure and planning projects.
- It will have negative impact on the timely payments of REPL's consultancy projects

# AI Advancement: Impacting Service Industry



AI Advancement happening at incredible speed affecting all walks of life and business.

Higher automation and system driven intelligence is reducing manpower intervention & expertise.

AI is most severely impacting the 'service industry' either in terms of consultancy requirement/scale/fee.

Demands technology advancement in our operations for value added services and quality distinction.

Making our systems AI enabled and compatible requires capital expenditure and also manpower training cost.

# REPL Strategy & Preparedness

- **Rescheduling Bill Submission:** We are aligning our ‘bill raising’ schedule with the government department’s actual fund allocation for payment release. This is showing impact on our top-line figures. However, this is important for our internal fiscal discipline and keeping the capital free for allocating on new projects
- **Conserving Resource:** We have reduced headcount to optimize the human resource cost directly on the project as well as on support system
- **Technological Upgradation:** We have upgraded our existing CRM application with AI and BI tools to increase efficiency as well as manpower requirement. For the same, we have also obtained CMMI V3 level certification to keep the technological edge in system
- **Controlling Cashflow:** In addition to all the above, cashflow management is being given all possible attentions. We have also reduced the ‘royalty fee’ for two fiscal years to preserve capital. The BG requirements are being reduced by increasing focus on private sector assignments

# REPL Positioning – Aligned with Indian Economy

## Infrastructure: Thrust area

Union Budget 2025-26 has increased capital expenditure allocation, reaching Rs 11.21 lakh crore equivalent to 3.1% of the country's GDP.

REPL has been associated with most of the large scale flagship programs such as PMAY, AMRUT, Smart City Mission, JJM, Skill India etc.

## Multi Year Revenue Visibility

Multi-year revenue visibility provides a clear forecast of our financial inflows over the coming years, enhancing our ability to plan and allocate resources efficiently.



## Growth Opportunities

Continuously explores growth opportunities by forming strategic Joint Ventures (JVs).

Use of distributive technology –AI/BI, GIS, BIM & ICT at various stage of the consultancy to achieve scalability.

Formation of new government in states like West Bengal is opening new avenues of infrastructure investment. It will bring opportunities for our consultancy.

## Geographical Presence

Company has diverse regional presence across pan India.

Large talent pool of the consultant for providing critical technical efficiency at various location of the country.

# Growth Momentum

## Power Sector



REPL has bagged important power sector assignments in Jharkhand & Delhi. Scope is to obtain similar high value and long-terms power projects in other states.

Combining our infrastructure and real estate experience, we are making inroads to large scale 'industrial real estate projects'.



## Industrial Real Estate

REPL subsidiary is spreading its operations in Tech-led business, covering AI/BI, IT & ITES Solutions, BMS, BIM & ERP.

## Tech Initiatives by RIPL



Expansion of aviation in smaller cities is offering a huge potential for our Planning, Designing & PMC works. We are exploring to expand through meaning associations.



## Aviation: New Opportunity

## Robust Oder Book



Diversified and robust order book with multi-year revenue visibility. Strong order book with Government and Private enterprises.

# Growth Momentum

REPL has done strategic collaboration with the Reconn Airways Pvt. Ltd. to explore business potential in newly expanding regional aviation infrastructure.



Reconn is established by the industry veterans in aviation industry

Association will focus on the government's plan of accessible and affordable connectivity in smaller cities, Tier 2 & Tier 3

REPL to provide Corporate Support Services in relation to its aviation business operations

CSS will include Strategic Consultancy; Infrastructure & Engineering Services; Design, MEP, BIM & PMC; HR functions; Compliance & Legal Support etc.



# Growth Momentum: Business Transformation Strategy

Strategic Shift in Business Composition (FY27–FY29)

## Current Scenario

Historically, the Company’s revenue was predominantly driven by Government sector projects.

❑ Government projects provided scale and stability but were associated with:

- Longer payment cycles
- Higher working capital requirements
- Delayed decision-making and execution timelines
- Delayed last mile Billings / Project Closures

## Current Revenue Mix

Financial Year 2025-2026 (Current)



# Growth Momentum : Business Transformation Strategy

## Strategic Business Rebalancing

Over the next 3 years, the Company plans to gradually rebalance its portfolio toward higher-margin and faster-cash-cycle Private sector business while maintaining a stable Government business base.

## Key Objectives of the Transition

- Improve EBITDA margins
- Strengthen cash flow and collections
- Reduce receivable risk and working capital blockage
- Increase operational agility and execution speed
- Build sustainable and profitable growth

## Management Outlook

Government business will continue to remain an important strategic segment.

However, future growth focus will be increasingly directed toward:

- Institutional private clients
- Industrial customers
- Corporate infrastructure projects
- High-margin repeat business opportunities

**Long-Term Goal :** “To build a balanced, cash-efficient, and margin-accretive business model with sustainable long-term shareholder value creation.”

## Projected Revenue Mix (FY’27-FY’29)

Financial Year	Government Business	Private Business
FY26-27	65%	35%
FY27-28	55%	45%
FY28-29	45%	55%

# ESG: Our Approach

REPL core business philosophy lies a strong commitment to Environmental, Social, and Governance (ESG) principles reflected across a wide range of national and state-level initiatives that we are involved in.

Through these efforts, we aim to drive meaningful, sustainable transformation that benefits both people and the planet.

Pradhan Mantri Awas Yojna

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Jal Jeevan Mission

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Skill India

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Smart City Mission

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Solid Waste Management

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Urban Planning & Policy Framework

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# ESG : Our Contributions

## Affordable Housing

4 Lakh+ families received pucca house, transforming their lives.

Enabling Social Upliftment & human dignity

## Environment

Integrated sustainability principles into the planning and development of projects across more than 70 towns.



## Potable Water

71,000+ HHs received access to potable water.

Improving public health and empowering women.

## Skilling

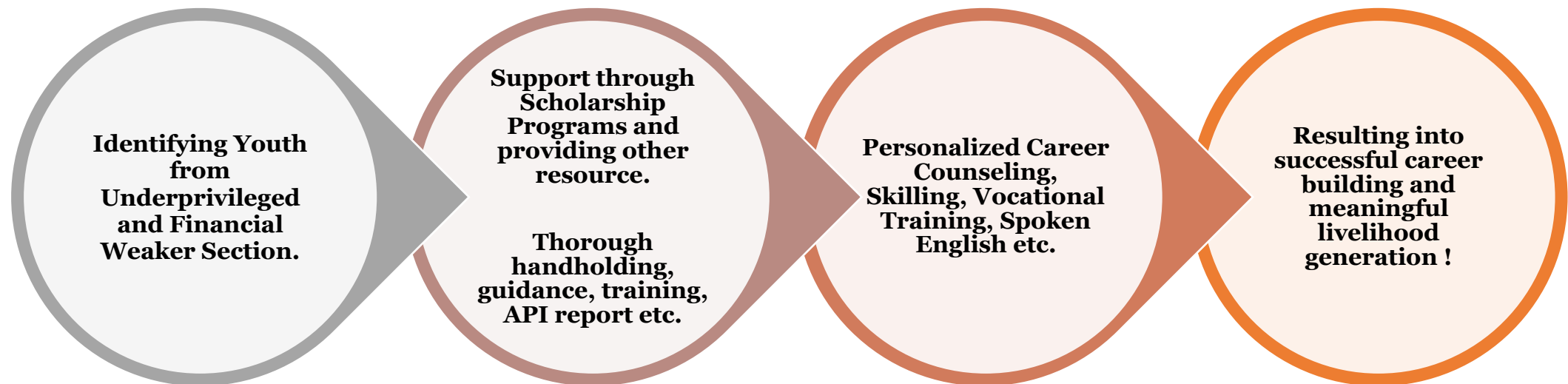
DDU-GKY: Trained 800+ Rural Youth with 80%+ placement. Inclusive development with SC/ST (46 %), Women ( 35%), Minority (19%)

# Giving Back to Society

## CSR Initiatives through PREF

**Mission to Create Equitable Society by Empowering Underprivileged Youth.**

Creating Financial Equity, Social Equity & Gender Equity through our systematic and channelized initiative have transformed lives of thousands of young boys and girls over past 15 years.



***Education for Equity, Livelihood & Prosperity !***

# CSR: Progress



01

## Measurable Learning & Communication Outcomes

Delivered measurable gains in English fluency, confidence, and communication readiness through 20 sessions of 2 hours each.

02

## Personalized Career Clarity & Pathways

Converted psychometric insights into clear, personalized career and education pathways.

03

## Holistic Student Development

Strengthened student well-being through structured counselling, routines, and stress reduction.

04

## Sustainable, Future-Ready Impact

Created future-ready scholars with durable skills beyond exams and classrooms.



# CSR – PREF Activities...



PREF (Pradeep Richa Educare Foundation): CSR wing of REPL  
[www.prefoundation.org](http://www.prefoundation.org)

# FY Highlights

# Robust Order Book – Major On-going Projects

**BSES: Consultancy for conversion of overhead electrical network to underground utility System, Delhi**

**Management Consultant & Solution Providers to RFSDL in Rajasthan**

**GIS based Asset Mapping of Electricity Network. JBVNL Jharkhand**

**Pradhan Mantri Awas Yojana (PMAY) – SUDA, UP**

**PMC for Solid Waste Management in 8 Cities, Jharkhand**

**GIS Based Master Plan for 10 Towns in Tamil Nadu**

**Preparation of Zonal Development Plan (ZDP) of Patna Metropolitan Area**

**Real Estate: Design & PMC for jüSTa Hotels (Lonavala) & Regenta Hotel (Lucknow)**

**DDUGKY Skill development and MSME Industrial training**

**GIS Based Master Plan for 12 Towns in Odisha**

**Functional Plan on Education and Skill Development in NCR, NCRPB**

**Water Supply Scheme in 48 Villages in Narnaul, Haryana**

# Robust Order Book – New Projects Awarded



**Patna Metropolitan Area Authority**  
Government of Bihar

## Preparation of Zonal Development Plan (ZDP), Patna (Client: Patna Metropolitan Area Authority – PMAA)

**Preparation of Zonal Development Plan (ZDP) for Group-I” and II of Patna Metropolitan Area , Patna (Bihar).**

The assignment included Review and Documentation of Policies, Strategies and Plans, develop a detailed GIS Base map, Proposal of Zonal Development Plan, Zoning and Development Control, Validation and approval etc.

# Robust Order Book – New Projects Awarded

## Conversion of Overhead Electrical Network into Underground Utility System

(Client: BSES Yamuna Power Limited)

**This is comprehensive consultancy service from inception to commissioning at Chandni Chowk, Delhi.**



Letter of Intent (LOI) for 24 roads will be issued in a phased manner. In the first phase, two roads have been selected (LOI received), while in the second and third phases, 10 roads and 14 roads respectively will be awarded. Assignment is for 6 months.

# Robust Order Book – New Projects Awarded

## Management Consultant & Solution Providers (Client: Rajasthan Financial Services Delivery Limited)

Providing management / functional and technical manpower services at RFSDL.



**RFSDL**  
Rajasthan Financial Services Delivery Ltd.

Deploy a multidisciplinary team of qualified professionals to deliver support across the key functional areas of Technical Support & Project Monitoring, MIS Development and Data Analysis, Documentation & Knowledge Management, Stakeholder Consultation and Coordination etc.

Assignment is for 3 years

Project awarded to REPL

# Robust Order Book – New Projects Awarded

## Jharkhand Urban Infrastructure Development Company Limited (JUIDCo.)

### PMC for Solid Waste Management Project (SWM) at 8 Urban Local Bodies (ULBs) of Jharkhand

JUIDCO has appointed REPL to execute Solid Waste Management Infrastructure (SWM) Project with Key Responsibilities of the PMC under -

Project Planning & Tendering  
Technical Supervision & Quality Control  
Project Commissioning

Construction Monitoring  
Operation & Maintenance (O&M) Oversight  
Governance & Documentation



# Robust Order Book – New Projects Awarded

## BIM Consultancy for Institute of Eminence, Delhi (Client: Confluence Consultancy Services)

**RIPL is implementing BIM framework for the Institute of Eminence, Hostel and Residential Complex at Dhaka Campus, Maurice Nagar, University of Delhi.**

Confluence

The initiative is aimed at enhancing multidisciplinary coordination, improving cost efficiency, and enabling end-to-end digital lifecycle management.

A centralized BIM environment has been established across all stakeholders, with discipline-wise 3D models developed up to LOD 350.

Project awarded to RIPL, wholly owned subsidiary

# Robust Order Book – New Projects Awarded

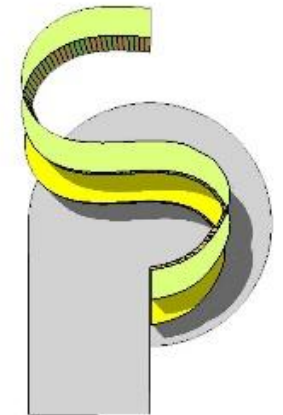
## **BIM Implementation on EPC basis for Interdisciplinary Building for University in Delhi** (Client: Swati Structured Pvt. Ltd.)

**RIPL is implementing BIM on EPC basis for Construction of Inter-Disciplinary Academic, Administrative and Research Building of institute of eminence in Maurice Nagar, Delhi.**

The project focuses on ensuring seamless coordination, cost efficiency, and digital lifecycle management.

A centralized BIM environment has been established across all stakeholders, with discipline-wise 3D models developed up to LOD 350.

Project awarded to RIPL, wholly owned subsidiary



# Robust Order Book – New Projects Awarded

## Central University of Odisha, Koraput (Client – Dee Vee Projects Ltd)

**3D to 6D BIM models for the permanent campus of approx. 8.5 Lakh Sq ft area**

Project includes Academic Building, Auditorium, Indore Sports Building, Shopping Centre Building, Student Centre & Cafeteria Building, Guest House and External Development Works.

Scope includes BIM Modelling, Coordinate model, and GFC Drawing preparation and all associated works.

Project awarded to RIPL, wholly owned subsidiary



# Robust Order Book – New Projects Awarded

## Jabalpur High Court, M.P. (Client – M/s KLA Group)

### End-to-end BIM Consultancy

Project scope includes As-Built BIM model development and implementation of a common data environment for the entire construction project. The project area is 1.1 Mn Sq.Ft.

As part of this project, we need to perform LiDAR base scan of the build structure and convert it to a BIM model (Scan-to-BIM).

Project awarded to RIPL, wholly owned subsidiary

# Robust Order Book – New Projects Awarded

## Indore District Court (Client – Shivratri Buildcon)

### End-to-end BIM Consultancy

Project scope includes As-Built BIM model development and implementation of a common data environment for the entire construction project.

As part of this project, we need to perform LiDAR base scan of the build structure and convert it to a BIM model (Scan-to-BIM).

Project awarded to RIPL, wholly owned subsidiary



# Robust Order Book – New Projects Awarded

## NBCC Amrapali Dream Valley, Phase-III (Client – Dee Vee Projects Ltd.)

### End-to-end BIM Consultancy

Project includes as-built model development of all built structures. We are developing BIM Model for 6 residential towers and 1 club building. It comprises of total 719 flats, located in Gr. Noida, U.P. The project area is 2.1 Mn Sq. Ft.

Project awarded to RIPL, wholly owned subsidiary



# Robust Order Book – New Projects Awarded

## Ujjain Medical College (Client – J.P. Structure Pvt. Ltd.)

### End-to-end BIM Consultancy

Project includes as-built model development of all built structures. Upgradation of BIM model to a 5D model along with shop drawing correction.

Project awarded to RIPL, wholly owned subsidiary



# New Empanelment

Partner with **Hitachi** for empanelment with ISA funding for solar integration in various DESCOMs in different states of India.

**HITACHI**

**Odisha Bridge & Construction Corporation Ltd.** for construction supervision / authority engineer of all types of buildings including steel structure.

**obcc**

**Survey of India** to provide various Geospatial Services (2D Feature Extraction) across India for three years.



भारतीय सर्वेक्षण विभाग  
**Survey of India**  
विज्ञान और प्रौद्योगिकी विभाग  
Department of Science & Technology

## GEM Ecomind Ltd.

### JV Formation

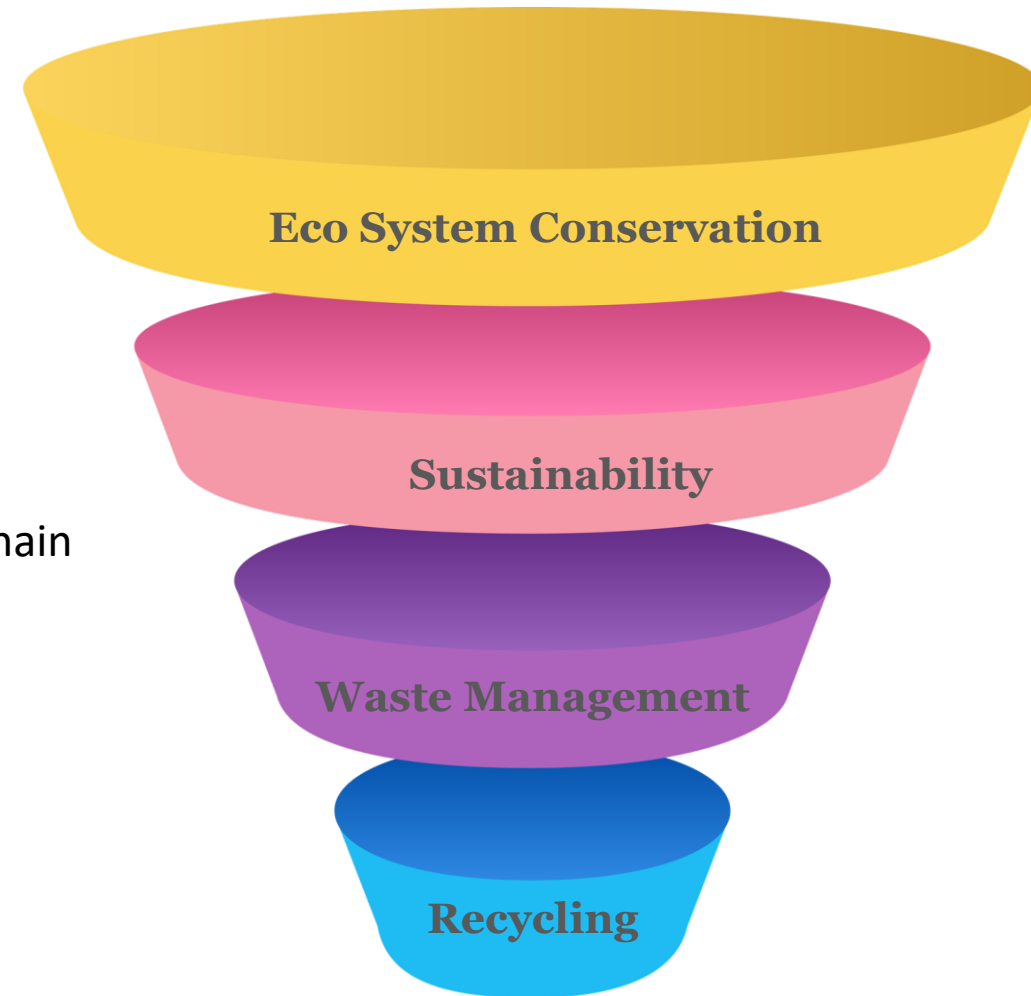
JV Co. is formed for carrying on the business of technological solution in recycling, waste management, sustainability and eco system conservation

### Scope

EPR Compliance & reporting platforms, plastic waste traceability systems: Advisory +SaaS+ Managed services. It will offer AI + Blockchain sustainability platform to transform ESG & EPR compliance.

### Potential

Tremendous potential to scale up consultancy in 'recycling & waste management, both from public and private clientele.



# GEM Ecomind Ltd : Pilot Project

GEM Enviro Management Ltd offers a variety of ‘sustainable solutions’ to the industry; while RIPL has its stronghold in providing ‘IT enables digital solutions’. This JV is an important horizontal integration for the REPL group company which opens an altogether new consultancy domain.

The JV has already started a pilot project of App Development, which will be one of many to follow in the coming time. Different apps will be sold/licenced to same types of industry depending on requirement categorization. This will have a multiplier effect as the economy of scale and replicability will play a decisive role.

IT Solution for Recycling Industry (Sustainability)

First Mobile/Web-application under development

Facilitating vendor traceability through app

Wide application across industries for managing large number of small vendors



# ImpactR SM-REIT

(Investment Manager – REPL’s Positioning)

ImpactR  
SM REIT

REPL, leveraging its operational expertise, strong stakeholder network, and data-driven asset optimization capabilities built over years of experience in Urban Development & Infrastructure Consultancy, is entering into a diversified SM REIT Asset Management business. This strategic diversification marks a significant step toward unlocking sustainable, long-term growth while building on its established legacy.

This strategic pivot capitalizes our deep domain expertise in urban real estate, infrastructure, and project development to establish a regulated, income-generating, and investor-focused platform.

Entering into the SM REIT model strategically positions the company to capture the next wave of institutional and retail capital seeking access to stable, yield-oriented real estate investments—while ensuring continued flexibility and operational efficiency.

# ImpactR SM-REIT

(Investment Manager – Current Execution Status )



<p><b>Term Sheet</b></p>	<p>LOI of the Reputed Property Located in Delhi-NCR of 3,50,000 Sq.Ft. Approx. has been signed in Q2'FY26. Binding Term sheet under advanced stage of negotiation</p>
<p><b>Status as on date</b></p>	<p>Due Diligence of the Property w.r.t. Technical, Financial &amp; Legal is under process being conducted by reputed firms. Definitive agreement for the Property to be Signed off, if all the aspects of the due diligence are cleared.</p>
<p><b>Way ahead</b></p>	<p>Due to Current ongoing Geopolitical Situation, Primary markets are unstable and to avoid risk of Initial contribution being stuck for long, Listing activities are kept on hold.</p>

# ImpactR - Highlights & Asset Under Pipeline

## Business & Financial Targets

- Targeting at least 4 assets under 3 schemes
- Existing Assets pipeline (approx.)
  - Office Spaces – 16,34,000 Sq.Ft.
  - Retail Malls – 13,88,000 Sq.Ft.
  - Hotel - 49,500 Sq.Ft.

## Execution Progress

- 3+ assets in slightly advanced stage
- LOI Signed for a 350,000 Sq.Ft.
- Developed process for Asset Due Diligence & Yield Assessment



## Partnership & Investor Engagement

- Working with multiple intermediaries & large operator
- Close to signing MOU on strategic partnership with one large player in hospitality

## Go-To-Market Strategy

- Lean setup, REPL-supported diligence, robust pipeline growth via strategic partnerships.
- Targeting Office Space, Hotel & Retail Mall

# Top Management on Important Forums



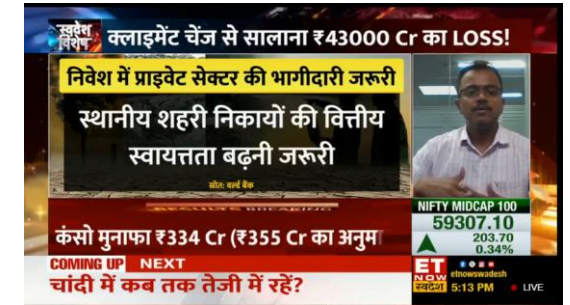
Republic TV: Real Estate



ICC: Real Estate Summit



ET Now Swadesh: GST Reforms



ET Now Swadesh: Cities at Risk



EPC World: Roads & Highways



CII: Real Estate Summit



ITPI Conference on Planning



CII: NR Real Estate Committee

# Financial Results

(Synopsis)

# Standalone Financial Highlights

Particulars (INR lacs)	Q4 FY26	Q4 FY25	Q3 FY26	12M-FY 26	12M-FY 25
	(Unaudited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>Revenue from Operations</b>	<b>1,502</b>	<b>3,317</b>	<b>1,848</b>	<b>6,967</b>	<b>9,701</b>
Other Income	57	49	0	167	131
<b>Total Income</b>	<b>1,559</b>	<b>3,366</b>	<b>1,848</b>	<b>7,135</b>	<b>9,832</b>
Employee Cost	42	445	24	488	1,690
Direct Operating Cost and other expenses	2,981	2,508	1,644	7,144	5,873
Total Expenditure	<b>3,023</b>	<b>2,954</b>	<b>1,669</b>	<b>7,631</b>	<b>7,563</b>
<b>EBITDA</b>	<b>-1,464</b>	<b>412</b>	<b>179</b>	<b>-497</b>	<b>2,269</b>
<b>EBITDA Margin%</b>	<b>-93.9%</b>	<b>12.2%</b>	<b>9.7%</b>	<b>-7.0%</b>	<b>23.1%</b>
Depreciation	20	32	21	83	115
Finance Cost	120	70	93	358	224
Exceptional Item	-5	-	25	20	-
<b>Profit Before Tax</b>	<b>-1,600</b>	<b>310</b>	<b>40</b>	<b>-958</b>	<b>1,930</b>
Tax	-281	112	29	-106	600
<b>Profit After Tax (PAT)</b>	<b>-1,319</b>	<b>198</b>	<b>11</b>	<b>-852</b>	<b>1,330</b>
<b>PAT Margin</b>	<b>-84.6%</b>	<b>5.9%</b>	<b>0.6%</b>	<b>-11.9%</b>	<b>13.5%</b>
Other Comprehensive Income	12	23	4	24	-5
<b>Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)</b>	<b>-1,307</b>	<b>221</b>	<b>15</b>	<b>-828</b>	<b>1,324</b>

# Consolidated Financial Highlights

Particulars (INR lacs)	Q4 FY26 (Unaudited)	Q4 FY25 (Unaudited)	Q3 FY26 (Audited)	12M- FY26 (Unaudited)	12M- FY25 (Audited)
<b>Revenue from Operations</b>	<b>2,088</b>	<b>3,668</b>	<b>2,111</b>	<b>8,331</b>	<b>10,797</b>
Other Income	50	45	35	182	129
<b>Total Income</b>	<b>2,138</b>	<b>3,713</b>	<b>2,146</b>	<b>8,513</b>	<b>10,925</b>
Employee Cost	274	583	367	1,534	1,999
Direct Operating Cost and other expenses	3,323	2,762	1,690	7,634	6,579
<b>Total Expenditure</b>	<b>3,597</b>	<b>3,346</b>	<b>2,057</b>	<b>9,168</b>	<b>8,578</b>
<b>EBITDA</b>	<b>-1,459</b>	<b>367</b>	<b>88</b>	<b>-655</b>	<b>2,347</b>
<b><i>EBITDA Margin%</i></b>	<b><i>-68.3%</i></b>	<b><i>9.9%</i></b>	<b><i>4.1%</i></b>	<b><i>-7.7%</i></b>	<b><i>21.5%</i></b>
Depreciation	31	17	32	125	147
Finance cost	128	73	104	386	234
Exceptional Item	1	-	36	38	-
<b>Profit Before Tax</b>	<b>-1,619</b>	<b>278</b>	<b>-84</b>	<b>-1,203</b>	<b>1,967</b>
Tax	-281	105	54	-70	614
<b>Profit for the period</b>	<b>-1,338</b>	<b>173</b>	<b>-138</b>	<b>-1,133</b>	<b>1,353</b>
Share of Profit/(Loss) of Associates of foreign subsidiary (Net)	-	-	-	-	-
<b>Net Profit for the period</b>	<b>-1,338</b>	<b>173</b>	<b>-138</b>	<b>-1,133</b>	<b>1,353</b>
<b><i>Net Profit Margin% for the period</i></b>	<b><i>-62.6%</i></b>	<b><i>4.7%</i></b>	<b><i>-6.4%</i></b>	<b><i>-13.3%</i></b>	<b><i>12.4%</i></b>
Other Comprehensive Income	14	23	6	33	7
<b>Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)</b>	<b>-1,324</b>	<b>196</b>	<b>-132</b>	<b>-1,100</b>	<b>1,360</b>

## Turnover & EBITDA Margin Movement:

- During the year, the Company adopted a more conservative and quality-focused revenue recognition and billing approach i.e. Quality Revenue vs. Volume Revenue
- Billing was Conservatively aligned only with projects/customers where payment visibility and collection certainty were established.
- This strategic shift resulted in:
  - Lower reported turnover in the short term
  - Temporary pressure on EBITDA margins due to reduced operating leverage & relatively fixed operational costs
- However, the approach significantly strengthened:
  - Receivable quality
  - Cash flow predictability
  - Reduction in bad debt exposure
  - Overall financial discipline

## Management Perspective

“The decline in turnover is not reflective of demand erosion alone, but largely a conscious management decision to prioritize sustainable and collectible revenue over aggressive billing practices.”

## **EBITDA Margin: Bad Debts & Contract Assets Written off (Exceptional)**

- During the year, the Company has recognized an exceptional written off relating to receivables and Contract Assets associated with the SUDA PMAY UP Project.

## **Background of the Impact**

The project witnessed curtailment of Unbilled /reduction of past approved and billed beneficiaries at the government level due to beneficiary reconciliation at both Centre and State level.

Consequently:

- Certain anticipated project milestones could not materialize
- Recovery visibility against a portion of receivables weakened
- Management considered it appropriate to adopt a prudent provisioning approach.

## **Why This Was Necessary**

The bad debt and Contract Assets Written off recognition reflects:

- Conservative accounting standards
- Responsible financial governance
- Strengthening of balance sheet quality
- Avoidance of future financial overstatements

## EBITDA Margin: Bad Debts & Contract Assets Written off (Exceptional)

### Strategic Corrective Measures Undertaken

Going forward, the Company has strengthened its operational and financial framework through:

- Tighter customer and project evaluation mechanisms
- Billing linked with stronger payment visibility
- Enhanced receivable monitoring systems
- Focus on cash-flow-driven growth rather than aggressive topline expansion

“The Company has taken a transparent and prudent approach in recognizing the exceptional impact arising from the SUDA PMAY UP Project. While the adjustment has temporarily impacted profitability, management believes these corrective measures strengthen the Company’s financial foundation and position it for sustainable long-term growth and shareholder value creation.”

# Forward Outlook & Shareholder Assurance

## Strategic Direction Going Forward

The management remains focused on building a financially resilient and scalable business model through:

- Sustainable revenue recognition practices
- Strong collection-led growth
- Margin improvement initiatives
- Enhanced operational efficiency
- Better customer and project selection

## Outlook

- Billing momentum is expected to improve progressively with:
  - Stabilized customer engagements
  - Improved collection cycles
  - Stronger execution visibility
- EBITDA margins are expected to normalize gradually as operating leverage improves.

## Message to Shareholders

While this prudent approach has had a short-term impact on reported turnover and profitability margins, management believes that it significantly strengthens the Company's financial health, improves cash flow quality, reduces credit risk exposure, and enhances long-term business sustainability.

The Company remains focused on improving operational efficiency, strengthening customer quality, enhancing collections, and rebuilding profitable growth on a more stable and risk-mitigated foundation.

## Overall

“The current phase reflects a prudent strategic correction. Management believes that prioritizing cash realization, reducing credit risk, and strengthening governance practices will create superior long-term shareholder value.”

# Strategic Alignment – Maximizing Consultancy Revenue Share

## Core & Established Services Consultancy

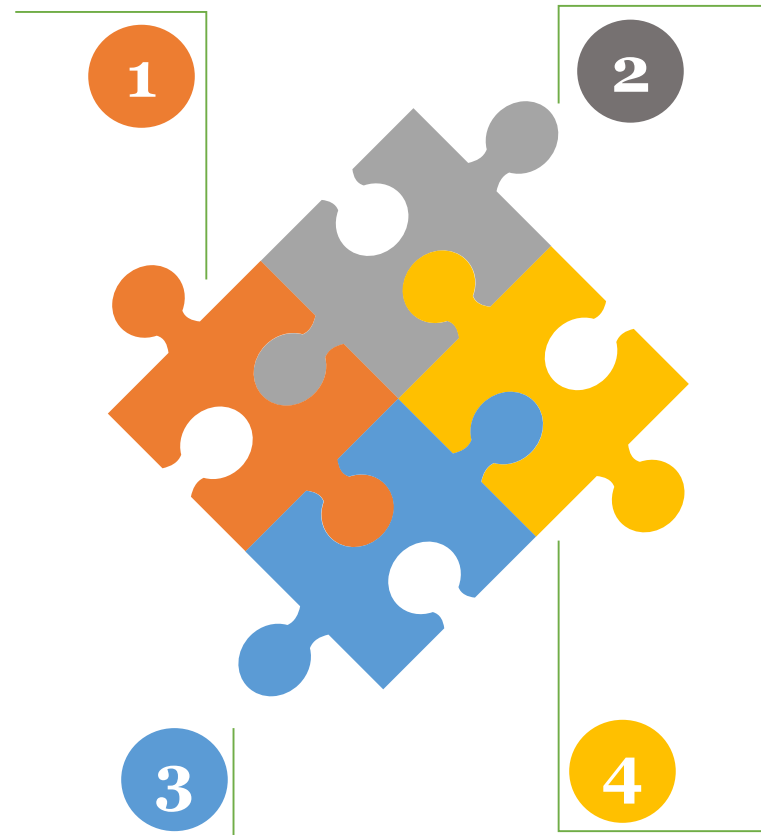
Active participation in large scale development initiatives by Government – PMAY – “Housing for All”, PM Gati Shakti Master Plan, JJM with significant outlay of Rs. 2 Trillion.

Integrated services to provide end-to-end solutions

## Organizational Capabilities aligned with Strategy

Experienced Senior Management  
Strong Orderbook

Large Client base across public & private sectors  
Technology focus for scale & profitability



## Streamlined Strategy to Propel Growth in the Service Domain

For expanding in the new consultancy areas, company is exploring the strategic options of either acquiring new companies in the domain or increasing penetration through new business divisions.

## Vertical & Horizontal Expansion

Expansion in new fields to leverage core strength

Adding new business domains such as Geo-Engineering & SM-REIT

**For Further Information,  
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**Thank You !**