

Rudrabhishek Enterprises Ltd.



Key Highlights For Investors Q3 FY'26

14th February 2026, New Delhi

REPL[®]
The Power of Knowledge

Integrated
Urban Development &
Infrastructure Consultants

General Disclaimer

➤ 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. Estb. In 1992

NSE

Listed at NSE in 2020

500+

Overall Clientele

130+

Cities Covered Pan India



200+

Consultants & Sector Experts

25+

Empanelment with Agencies

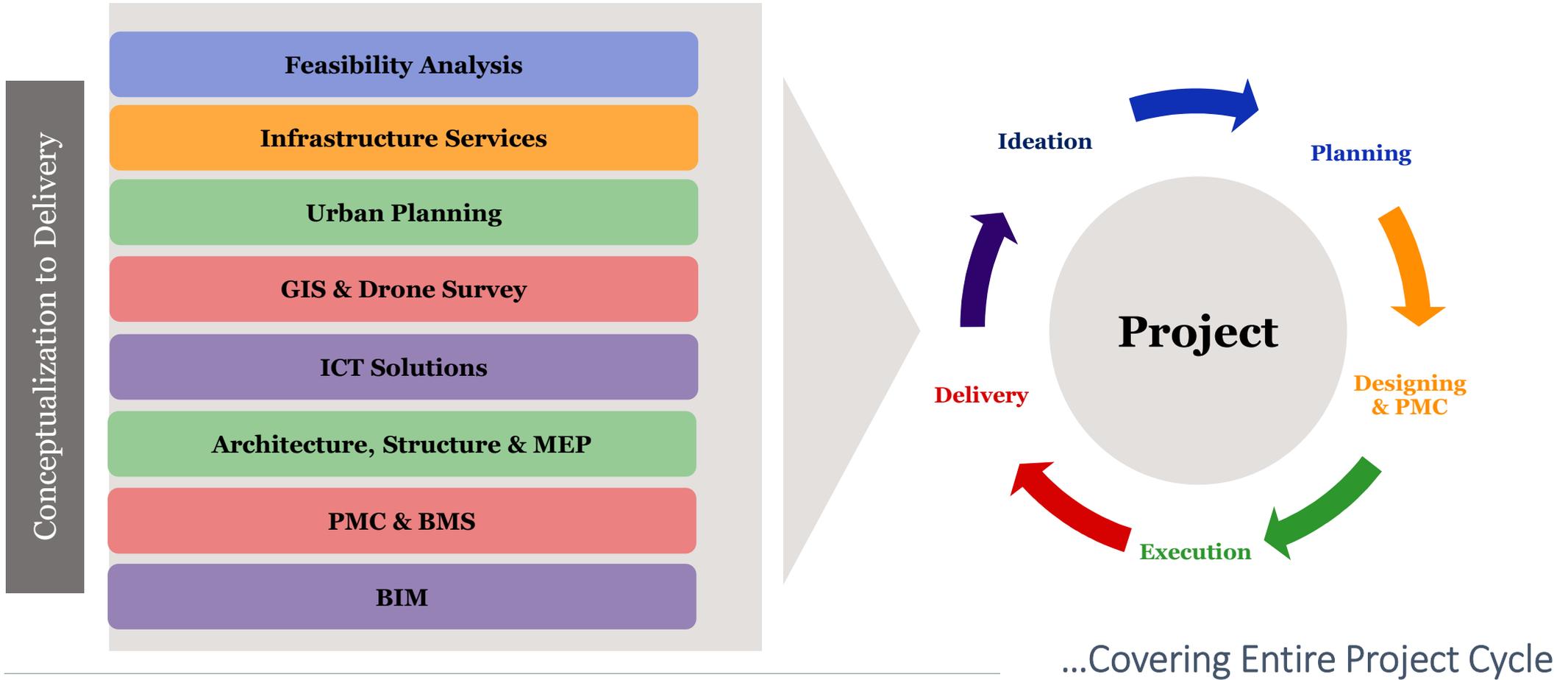
1,500+

Projects from Public & Private Sectors

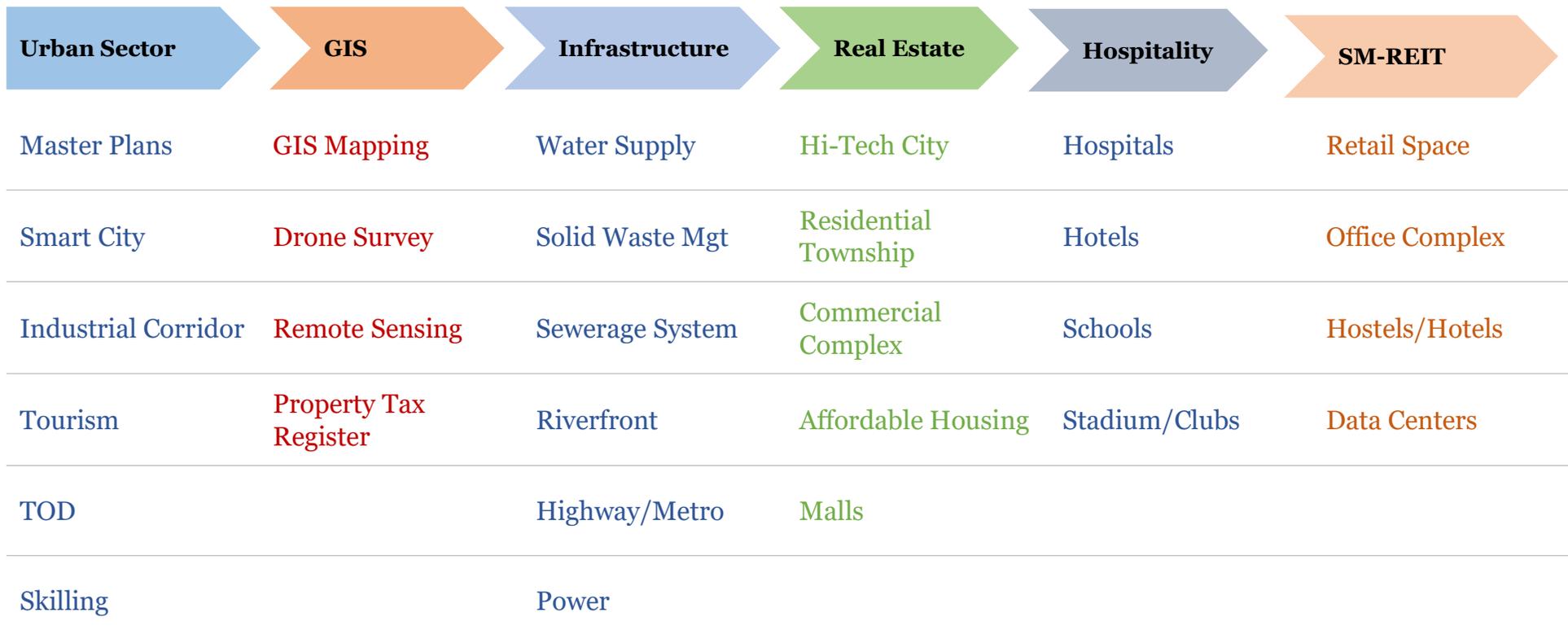
ISO

ISO 9001:2015, ISO / IEC 27001:2013

End-to-End Solutions...



Diversified Business Domain



Growth Momentum on Fast Lane

RTCPL

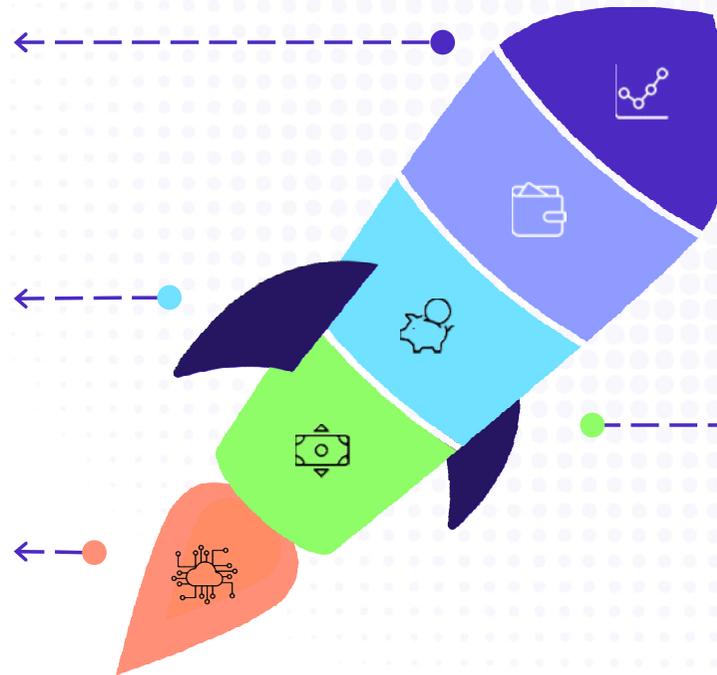
REPL subsidiary is expanding in new sectors like power distribution.

ImpactR SM-REIT

Investment Manager REPL. The second company to receive the license from SEBI. ImpactR is aggressively working to bring Class-A income generating commercial real estate to SM REIT platform

RIPL

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



Integrated Business Portfolio

Strong mix of bundled services of Advisory, Engineering, Design and PMC

Robust Oder Book

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

Strategic Alignment



Private Sector Projects

- Adding projects from private sector to reduce heavy reliance on public sector projects
- Cash flow regularity is much better from private clients.
- Also reduces the disruptions due to electoral periods



Defence Sector Project

- The VVPP project delayed due to global geo-political uncertainty and current Indo-US trade dynamics
- We are pursuing it in parallel but not accounting the same in current business plan & projection
- The engagement with client is on-going for the prospect in future, as and when situation stabilizes



International Projects

- To increase the international footprint and strengthen the cash flow situation, we are exploring the international business opportunities
- REPL, in joint venture, is shortlisted (Empaneled) in 3 EOIs in Cambodia. The same is being pursued for bidding



Formation of New LLP

“A powerful collaborative platform, where leading niche firms unite under one umbrella to deliver World Class Consulting and Advisory services across industry.”

Unified Network

Leveraging on strength of partners across sectors. Economy of scale as well as diversification benefits.

Scalable Model

Profile building will help on acquiring projects of higher value & scale. Scope of acquiring projects over pan India and overseas. The combined turnover to meet bidding requirement.



Limited Liability

Benefit of ‘limited liability company’ and flexibility of ‘partnership firm’.

Collaborative Governance

Centralized operations and management taking care of bidding, compliance, accounting, back-end support etc.

Strategy of LLP

- Adding new business leaders
- Diversifying in new sectors
- Ownership of task by partners
- Attracting better talents

It will enable REPL Group in vertical & Horizontal integration by diversify in a range of services and sectors.

Advantage of LLP

Brand Leverage

Derive strength from the brand equity of LLP and its founding partners who are already established names in the industry.

Shared Resources

Each partner having advantage of using resources available with the rest of the partners. It reduces cost redundancy.

Cross Selling

Immediate access to the client network of LLP group companies.

Risk Mitigation

Shared responsibilities. Better compliance framework. Favourable standing in business negotiations.

Tech Access

Modern consultancy is tech-driven, and technological innovations have entry barrier. The LLP enables to ride on common pool.

Professional Set-up

Derive advantage of professional set-up built on best industry practices of global standards.

LLP

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

Jal Jeevan Mission

Skill India

Smart City Mission

Solid Waste Management

Urban Planning & Policy Framework

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 in FY 2024-25.

Improving public health and empowering women.

Skilling

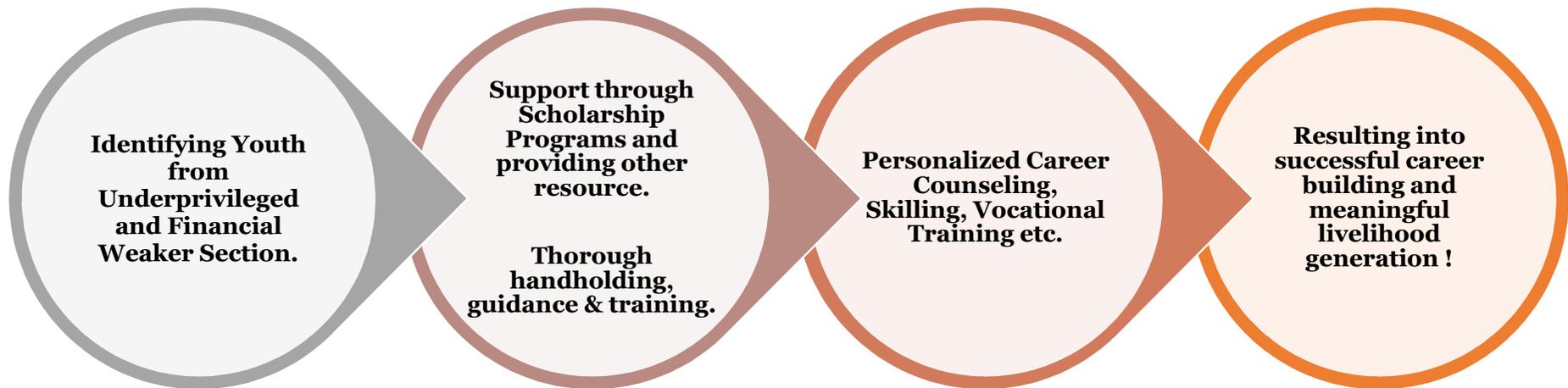
DDU-GKY: Trained 800+ Rural Youth with 80%+ placement. Inclusive development with SC/ST (46 %), Women (35%), Minority (19%)

Giving Back to Society

CSR Initiatives through PREF

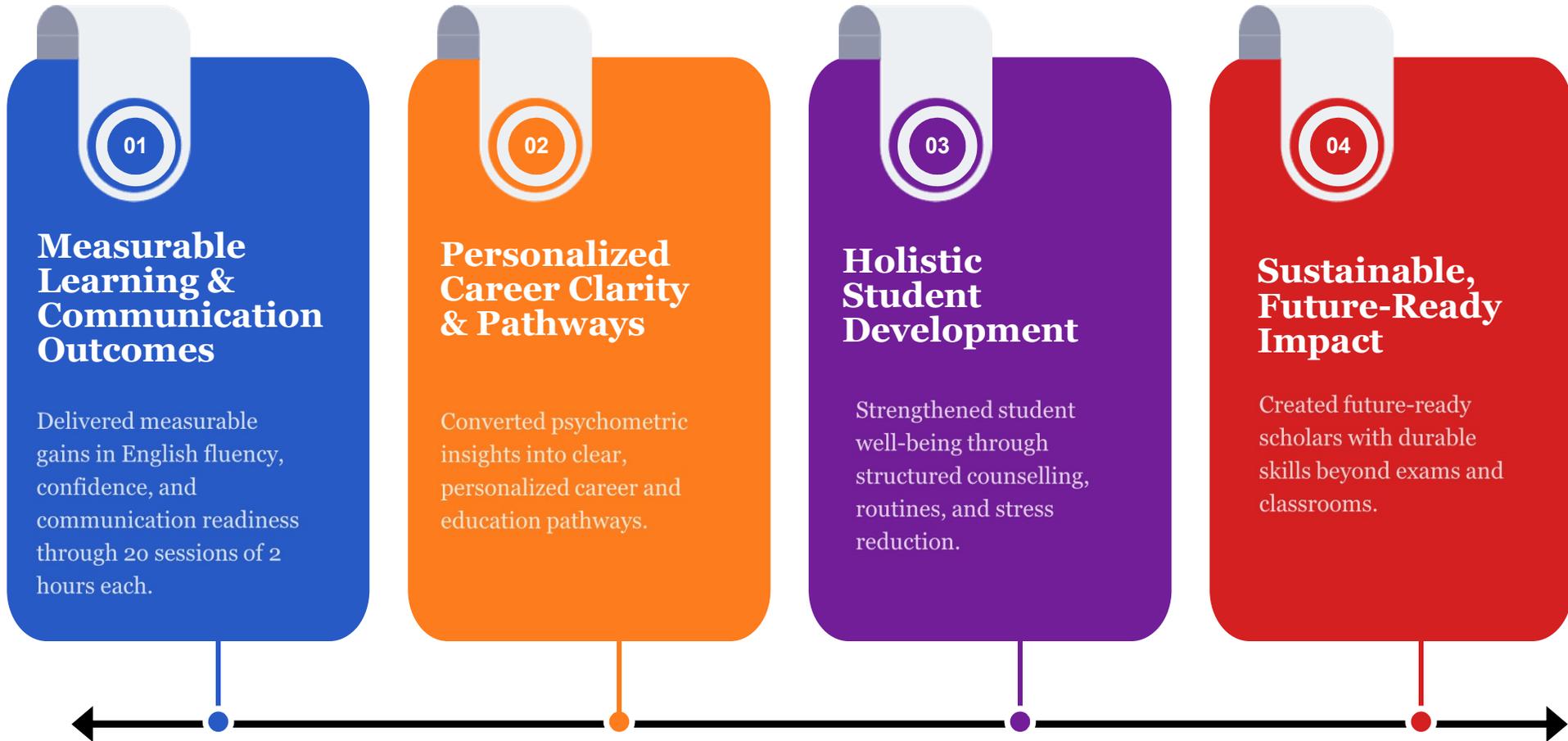
Mission to Create Equitable Society by Empowering Underprivilege Youth.

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.

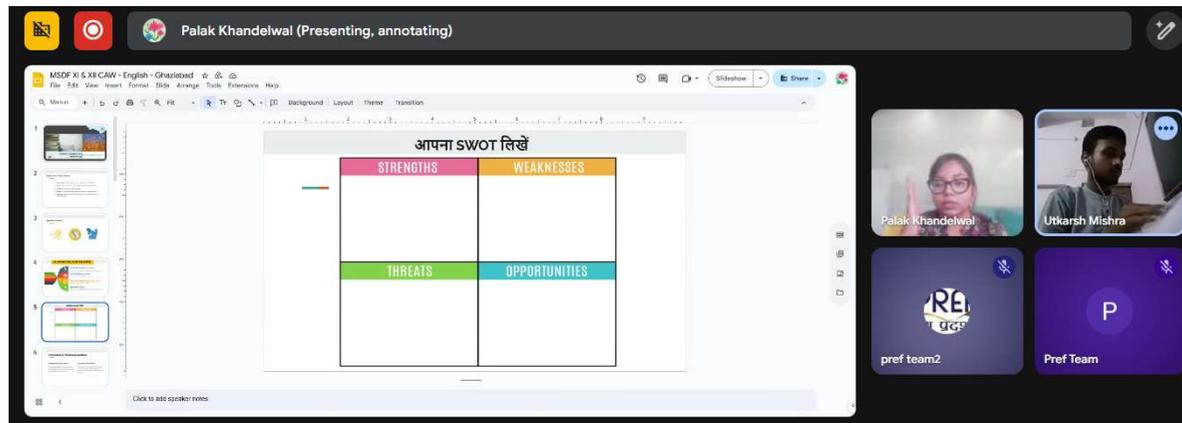
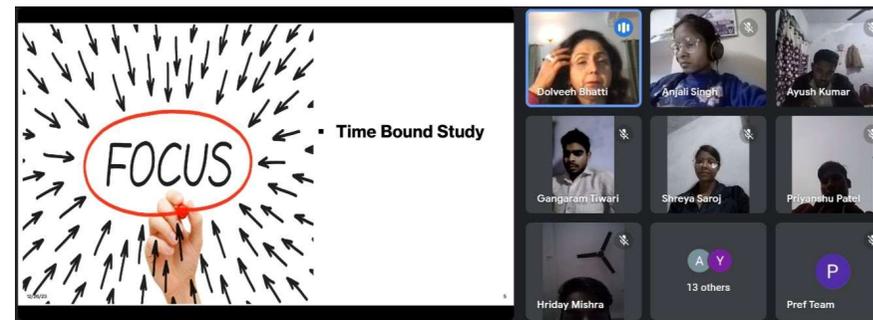
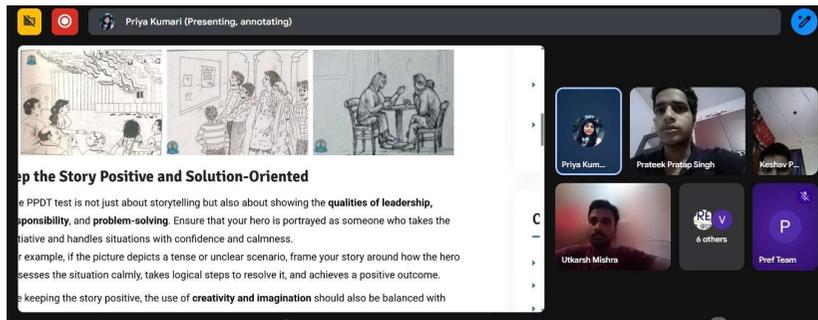


Education for Equity, Livelihood & Prosperity !

CSR: Progress in Q3



CSR – PREF Activities...



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



Quarterly Highlights

Robust Order Book – Major On-going Projects

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

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

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

Providing management / functional and technical manpower services at RFSDL.



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

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

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.

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

ImpactR SM-REIT

(Investment Manager – REPL)



<p>Background</p>	<p>Small and Medium Real Estate Investment Trusts (SM REITs) are a new asset class that allows investors to access properties that generate rent.</p>
<p>How it Works</p>	<p>SM REITs invest in properties like office buildings, retail malls, hotels, hospitals etc. Investors receive rental income quarterly and capital appreciation when the property is sold.</p>
<p>How It is Structured</p>	<p>SM REITs have a trustee who holds the assets in trust for the benefit of the unit holders. The trustee is responsible for ensuring that the assets are properly ring-fenced, bank accounts are segregated, and property documents are securely maintained.</p>



Targeting Huge Market Potential

US\$ 5 bn

Fractional Ownership to grow 10 times by 2030

500 mn. sf.

Area of office asset; valued at US\$ 75 billion are SM-REIT worth

Share of SM-REIT worthy assets across top 7 cities



Data Source: JLL & Prop Share Studies

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 – REPL's Business Model)



ImpactR
SM REIT

Asset Identification & Acquisition: Identifying stable income-generating and growth-oriented real estate assets in the small to mid-market segment.

Sustainability Focus: ESG-compliant assets to attract global institutional investors.

Structuring & Listing: Making assets into REIT-compliant vehicles with optimized capital and risk frameworks and securing regulatory approvals for listing.

Active Management: Managing tenancy, maintenance, leasing, and capital improvements to maximize asset performance and yield.

Investor Relations: Transparent reporting, distributions, and digital engagement.

ImpactR SM-REIT

(Investment Manager – REPL's Revenue Stream)

ImpactR
SM REIT

Management Fee : 2% to 3% Approx. every year on Gross Revenue of the Listed Asset.

Acquisition & Structuring Fee : 1% to 2% Approx. One time on the Value of the Listed Asset.

Asset Disposal Fee : 1% to 2% Approx. One time at the time of disposal of the Listed Asset.

ImpactR SM-REIT

(Investment Manager – Current Execution Status)



<p>Term Sheet</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>Status as on date</p>	<p>Due Diligence of the Property w.r.t. Technical, Financial & 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 in Q4’FY26.</p>
<p>Way ahead</p>	<p>Expected Launch of the First scheme of SM REIT by Q1’FY27 .</p>

ImpactR - Highlights & Asset Under Pipeline

Business & Financial Targets

- FY26-27: AUM ₹ 1000 Cr. Approx.
- 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.

Partnership & Investor Engagement

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



Execution Progress

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

Go-To-Mrket 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



EPC World: Roads & Highways Forum



CII: Real Estate Summit

Financial Results

(Synopsis)

75%

03

Standalone Financial Highlights

Particulars (INR lacs)	Q3 FY26 (Unaudited)	Q3 FY25 (Unaudited)	Q2 FY26 (Unaudited)	12M-FY 25 (Audited)
Revenue from Operations	1,848	2,759	1,860	9,701
Other Income	0	32	74	131
Total Income	1,848	2,790	1,934	9,832
Employee Cost	24	407	178	1,690
Direct Operating Cost and other expenses	1,644	1,637	1,380	5,873
Total Expenditure	1,669	2,044	1,558	7,563
EBITDA	179	746	375	2,269
EBITDA Margin%	9.69%	26.73%	19.41%	23.08%
Depreciation	21	28	20	115
Finance Cost	93	53	73	224
Profit Before Tax & Exceptional Item	65	664	283	1,930
Exceptional Item	25	0	0	0
Tax	29	171	75	600
Profit After Tax (PAT)	11	493	208	1,330
PAT Margin	0.61%	17.66%	10.76%	13.53%
Other Comprehensive Income	4	-6	8	-5
Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)	15	487	216	1,325

Consolidated Financial Highlights

Particulars (INR lacs)	Q3 FY26 (Unaudited)	Q3 FY25 (Unaudited)	Q2 FY26 (Unaudited)	12M- FY25 (Audited)
Revenue from Operations	2,111	3,191	2,159	10,797
Other Income	35	32	63	129
Total Income	2,146	3,223	2,222	10,925
Employee Cost	367	475	436	1,999
Direct Operating Cost and other expenses	1,690	1,940	1,500	6,579
Total Expenditure	2,057	2,415	1,935	8,578
EBITDA	88	808	287	2,347
EBITDA Margin%	4.1%	25.1%	12.9%	21.5%
Depreciation	32	45	30	147
Finance cost	104	56	78	234
Profit Before Tax & Exceptional Item	-48	707	179	1,967
Exceptional Item	36	-	-	-
Tax	54	185	84	614
Profit for the period	-138	523	95	1,353
Share of Profit/(Loss) of Associates of foreign subsidiary (Net)	-	-	-	-
Net Profit for the period	-138	523	95	1,353
Net Profit Margin% for the period	-6.4%	16.2%	4.3%	12.4%
Other Comprehensive Income	6	-6	11	7
Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)	-132	517	106	1,360

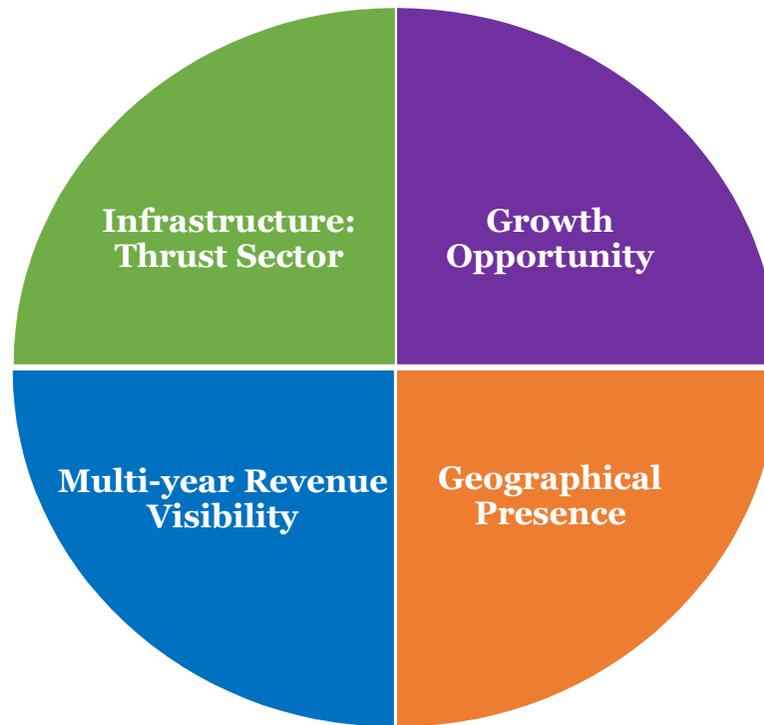
Accounts Representation

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- During the Q3 Quarter, the Company recognized a one-time exceptional charge pursuant to changes in Indian labour legislation requiring enhanced employee benefit provisions.
 - This is a non-recurring accounting impact and does not affect the Company's underlying operating performance or cash generation capacity.
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- The amount of INR7.00Cr+ pertains to work Under final reconciliation and certification at the Government client's end prior to formal project closure.
 - Of this the amount INR3.00Cr+ was supposed to be part of Current Quarter Billing fully supported by contractual documentation but due to the standard reconciliation process at Govt. Client end before closure of projects same will considered for billing in Coming Quarters. and INR4.00Cr+ to be billed from Unbilled amount carried on books.
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REPL Positioning – Aligned with Indian Economy

- The Union Budget for 2025-26 has increased the 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 provides a clear forecast of our financial inflows over the coming years, enhancing our ability to plan and allocate resources efficiently.
- Long-term financial clarity allows us to make informed strategic decisions and invest confidently in growth opportunities



- Continuously explores growth opportunities by forming strategic Joint Ventures (JVs)
- The use of distributive technology -GIS, BIM, and ICT at various stage of the consultancy to achieve scalability.
- Capitalize on opportunity of huge Infrastructure development in Country
- Company has diverse regional presence across pan India
- Government policies, including focus on affordable housing, smart city projects, and tax deductions on housing loans
- Large talent pool of the consultant for providing critical technical efficiency at various location of the country

Strategic Alignment – Maximizing Consultancy Revenue Share

Core & Established Services Consultancy

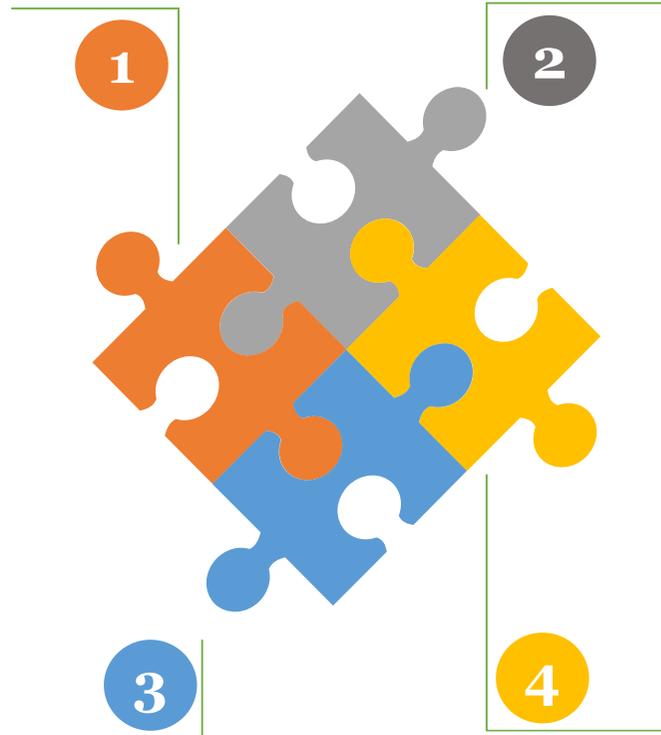
Active participation in large scale development initiatives by Government – PMAY – “Housing for All”, PM Gatishakti Master Plan, JJM with significant outlay of Rs. 2 Trillion.

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,
Please Contact**

**Mr. Rahas Panda
Company Secretary
rahas.panda@replurbanplanners.com**

**Mr. Nileshkumar Jain
CFO
nilesh.jain@repl.global**

Rudrabhishek Enterprises Limited (REPL)

820, Antriksh Bhawan, 22 KG Marg,
Connaught Place, New Delhi – 110001, India.
CIN : L74899DL1992PLC050142
Ph. – 011-4106 9500, 4350 9305
www.repl.global

Thank You !