

Date: 10/11/2023

National Stock Exchange of India Limited  
Bandra- Kurla Complex  
Bandra (East)  
Mumbai - 400 015

Company Symbol: REPL

Sub: Outcome of Board Meeting held on Friday, 10<sup>th</sup> November 2023

Dear Sir,

With reference to the captioned subject and pursuance to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, this is to inform you that the Meeting of the Board of directors was held today - **Friday, 10<sup>th</sup> November 2023** at the Corporate office of company at A-6, Sector-58, Noida, U.P-201301.

The outcomes of Board meeting are as:

1. Approved unaudited standalone/consolidated financial results along with Limited Review Report by the statutory auditor of the Company for the Quarter and Half year ended 30<sup>th</sup> September 2023 as recommended by Audit Committee in terms of Regulation 33 of Securities Exchange Board of India( Listing Obligations and Disclosure and Requirements ) Regulations 2015.
2. Take note of Resignation Mr. Vikas Gupta from Company Secretary and Compliance officer of the Company & approved the Appointment of Mr. Rahas Bihari Panda as Company secretary and Compliance officer of the Company w.e.f 10<sup>th</sup> November 2023. The details of appointment Mr. Rahas Bihari Panda as required under SEBI(Listing Obligations and Disclosure and Requirements) Regulation 2015 read with SEBI circular No CIR/CFD/CMD/4/2015 dated 09<sup>th</sup> September 2015 is given in Annexure -A .
3. Approved appointment of Mr. Pradeep Debnath proprietor of M/s Pradeep Debnath & Co, as secretarial auditor of the Company for the Financial Year 2023-24. Details of appointment as required under SEBI(Listing Obligations and Disclosure and Requirements) Regulation 2015 read with SEBI circular No CIR/CFD/CMD/4/2015 dated 09<sup>th</sup> September 2015 is given in Annexure -B

The Meeting was commenced at 11:00 A.M and concluded at 04:45 P.M

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

Thanking you

Yours faithfully

For RUDRABHISHEK ENTERPRISES LIMITED

  
Pradeep Misra  
Chairman & Managing Director  
DIN:01386739



Rudrabhishek Enterprises Limited  
A-6, Sector-58, Noida  
Uttar Pradesh -201301, India  
Ph. No.: +91-120-4022333  
Fax No.: +91-120-4022301

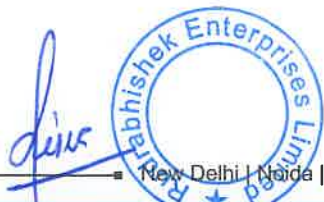
### Annexure-A

Sr No	Details of the event that need to be provided	Information of such events
1	Reason for change viz appointment, <del>resignation, removal, death or otherwise</del>	Mr. Rahas Bihari Panda (Membership No:ACS 22095 )has been appointed as Company Secretary and Compliance Officer of the company.
2.	Date of appointment/ <del>cessation</del> (as applicable) & term of Appointment	Date of Appointment: 10 <sup>th</sup> November 2023
3.	Brief Profile (In case of appointment)	Mr. Rahas Bihari Panda is an associate Member of the Institute of Company Secretaries of India. He is having more than 20 years of experience in the field of Secretarial Compliances.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Mr. Rahas Bihari Panda is not related to any director of the Company
5.	Information as required pursuant to BSE Circular with ref. No. LIST/COMP/14/2018-19	Mr. Rahas Bihari Panda is not debarred by virtue of any SEBI order or any other such authority .

### Annexure-B

Sr No	Details of the event that need to be provided	Information of such events
1	Reason for change viz appointment, <del>resignation, removal, death or otherwise</del>	Appointment : To Comply with the provisions of Section 204 of the Companies Act 2013 and Regulation 24A of the Listing Regulation.
2.	Date of appointment/ <del>cessation</del> (as applicable) & term of Appointment	Date of Appointment: 10 <sup>th</sup> November 2023 Mr. Pradeep Debnath proprietor of Pradeep Debnath & Co, practising Company Secretary ( Membership No. 6654 , COP No:7313) as secretarial auditor of the Company for the financial year 2023-24.
3.	Brief Profile (In case of appointment)	Pradeep Debnath & Co is a peer reviewed firm. Mr. Pradeep Debnath is having more than 15 years of Experience.
	Name of Auditor	CS Pradeep Debnath
	Office Address	H-2/206-207, Apra North Ex plaza, Netaji Subhash Place, New Delhi-110034
	E-Mail ID	Pradeepdebnath205@gmail.com
	About Auditor	Mr. Pradeep Debnath is a peer reviewed practicing Company

Rudrabhishek Enterprises Limited  
A-6, Sector-58, Noida  
Uttar Pradesh -201301, India  
Ph. No.: +91-120-4022333  
Fax No.: +91-120-4022301



■ New Delhi | Noida | Lucknow | Pune | Mumbai | Madurai | Itanagar | J&K | Chennai ■

	Secretary and a fellow member of the Institute of Company Secretaries of India (ICSI). He is working more than 15 years in the fields of Corporate law. His core area of working are the Companies Act, 2013, SEBI (Listing Obligations and Disclosures and Requirements Regulations) 2015, etc
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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Rudrabhishek Enterprises Limited

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# DOOGAR & ASSOCIATES

Chartered Accountants

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

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

We have reviewed the accompanying statement of unaudited standalone financial results of Rudrabhishek Enterprises Limited ("the company") for the quarter and half year ended 30<sup>th</sup> September'2023 attached herewith, being submitted by the company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

This statement is the responsibility of the Company's Management and approved by the Board of Directors has been compiled from the related interim financial statements which has been prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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

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

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

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

M. S. Agarwal  
Partner  
Membership No. 86580  
UDIN:



230 86580B GX 1DA 9004

Place of signature: Noida  
Date: 10<sup>th</sup> November'2023

# DOOGAR & ASSOCIATES

Chartered Accountants

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

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

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Rudrabhishek Enterprises Limited ("Parent") its one subsidiary incorporated in India (the Parent, its subsidiary together referred to as "the Group") for the quarter and half year ended September 30, 2023 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.  
  
We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Regulation, to the extent applicable.
4. The Statement includes the results of the entities mentioned in Annexure I to the statement.
5. We did not review the financial results of one wholly owned subsidiary incorporated in India namely Rudrabhishek Infosystem Private Limited included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs.205.70 Lacs, Rs 314.01 Lacs, total net Profit/(loss) after tax of Rs 24.07Lacs and Rs 33.90 Lacs for quarter and half year ended 30<sup>th</sup> September'2023, respectively as considered in the consolidated unaudited financial results. These financial results are certified by the management of subsidiary company and our conclusion on the Statement in so far as it relates to the amounts and disclosures in respect of such subsidiary is based solely on the basis of financial statement as certified and procedures performed by us as stated in paragraph 3 above. Our conclusion on the statement is not modified in respect of above matter.

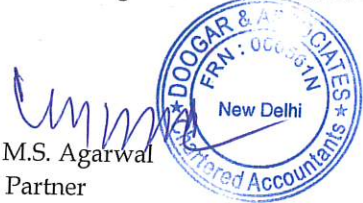


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Branches at : Mumbai and Agra



6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the financial statements as certified by the management referred to paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid in the aforesaid Indian Accounting Standard specified under Section 133 of Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation, read with circular, including the manner in which it is to be disclosed or that it contains any material misstatement.

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



M.S. Agarwal  
Partner

Membership number: 086580

UDIN: 23086580 BGXIDB 5887

Place: Noida  
Date: 10<sup>th</sup> November 2023

**Annexure I: List of entities consolidated as at September 30, 2023**

1. Rudrabhishek Infosystem Private Limited - Wholly owned Subsidiary



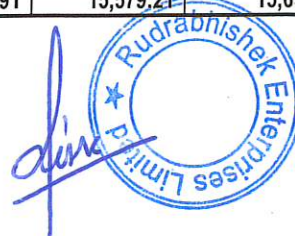
STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30th SEPTEMBER, 2023

Particulars	Standalone					Consolidated						
	Quarter Ended		Half Year Ended		Year Ended	Quarter Ended		Half Year Ended		Year Ended	Consolidated	
	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	30.06.2023 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)	31.03.2023 (Audited)
1 Income												
a Income from operations	1,790.84	1,643.90	1,732.93	3,523.77	3,223.61	8,462.34	1,992.70	1,745.05	1,836.81	3,831.51	3,423.78	8,895.42
b Other income	32.33	20.57	44.20	76.53	43.41	333.88	31.88	19.68	45.20	77.08	43.47	338.01
Total income	1,823.17	1,664.47	1,777.13	3,600.30	3,267.02	8,796.22	2,024.58	1,764.73	1,884.01	3,908.59	3,467.25	9,233.43
2 Expenses												
a Purchase of Stock in Trade	-	-	-	-	-	-	12.67	8.23	2.57	15.24	20.75	66.93
b Direct Operating Cost	338.36	528.82	668.98	1,007.34	986.88	3,813.69	430.41	534.08	672.41	1,102.81	1,001.37	3,836.48
c Employee benefits expense	473.58	459.79	439.25	912.83	935.47	1,786.31	517.19	509.61	484.36	1,001.55	1,040.25	1,992.53
d Finance cost	32.17	34.30	37.96	70.13	60.36	138.01	35.76	34.30	38.29	74.05	60.36	138.87
e Depreciation and amortisation expense	15.37	47.10	33.30	48.68	73.06	146.84	17.37	48.36	35.32	52.69	75.64	153.85
f Other expenses	471.47	207.02	181.13	652.60	435.47	1,346.43	487.72	225.94	221.41	709.13	461.37	1,428.69
Total expenses	1,330.95	1,277.03	1,360.62	2,691.58	2,491.24	7,231.28	1,501.12	1,360.52	1,454.36	2,955.47	2,659.74	7,617.34
3 Profit from operations before exceptional items (1-2)	492.22	387.44	416.51	908.72	775.78	1,564.94	523.46	404.21	429.65	953.12	807.51	1,616.09
4 Exceptional items (Net)	-	-	-	-	-	-	-	-	-	-	-	-
5 Profit before tax	492.22	387.44	416.51	908.72	775.78	1,564.94	523.46	404.21	429.65	953.12	807.51	1,616.09
6 Tax expense	-	-	-	-	-	-	-	-	-	-	-	-
a Current tax	122.18	116.29	129.90	252.08	234.95	346.95	133.00	121.78	139.77	272.77	243.93	367.37
b Tax related to earlier years	-	-	-	-	(16.17)	-	-	-	-	-	-	(15.88)
c Deferred tax	(0.18)	(3.61)	(18.95)	(19.13)	(35.41)	68.39	(1.17)	(4.00)	(25.50)	(26.67)	(35.31)	62.37
Total Tax Expenses	122.00	112.68	110.95	232.95	199.54	399.18	131.83	117.78	114.27	246.10	208.62	413.86
7 Net Profit for the period	370.22	274.76	305.56	675.77	576.24	1,165.76	391.63	286.43	315.38	707.02	598.89	1,202.23
8 Other Comprehensive Income												
Items that will not be reclassified to Profit or (Loss)												
Actuarial Gain/Losses of Defined Benefit Plans	(15.71)	3.96	(0.28)	(15.99)	7.45	(1.14)	(16.58)	4.81	(0.94)	(17.22)	9.18	(2.56)
Fair Value of Investment in Equity							0.76	1.11	0.95	1.72	3.21	7.20
Items that will be reclassified to Profit or (Loss)												
Item Reclassified to Profit & Loss												
Tax impacts on above	3.95	(1.00)	0.07	4.03	(1.88)	0.29	4.01	(1.44)	(0.02)	3.99	(2.96)	(0.84)
Total Other Comprehensive Income/(Loss)	(11.76)	2.97	(0.21)	(11.96)	5.58	(0.85)	(11.81)	4.48	0.29	(11.51)	9.42	3.80
9 Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)	358.46	277.73	305.35	663.81	581.81	1,164.91	379.82	290.91	315.67	695.51	608.31	1,206.03
10 Net Profit/(Loss) attributable to												
Equity Holders of the Parent												
Non Controlling Interest							391.63	286.43	315.38	707.02	598.89	1,202.23
11 Other Comprehensive Income/(Loss) attributable to												
Equity Holders of the Parent												
Non Controlling Interest							(11.81)	4.48	0.29	(11.51)	9.42	3.80
12 Total Other Comprehensive Income/(Loss) attributable to												
Equity Holders of the Parent												
Non Controlling Interest							379.82	290.91	315.67	695.51	608.31	1,206.03
13 Paid-up equity share capital (Face Value of ₹ 10 each)	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25
Reserves (excluding Revaluation Reserve)						8,681.79						8,744.46
14 Earnings per share (Quarterly not annualised yearly annualised) :												
Basic (₹)	2.13	1.58	1.76	3.90	3.32	6.72	2.26	1.65	1.82	4.08	3.45	6.93
Diluted (₹)	2.12	1.58	1.75	3.89	3.32	6.72	2.25	1.65	1.81	4.08	3.45	6.93

*Office*  
 Rudrabhishek Enterprises Limited  
 Secretarial



Statement of Assets and Liabilities as at 30th September '2023				
Particulars	Standalone		Consolidated	
	As at	As at	As at	As at
	30.09.2023 (Unaudited)	31.03.2023 (Audited)	30.09.2023 (Unaudited)	31.03.2023 (Audited)
<b>ASSETS</b>				
<b>NON CURRENT ASSETS</b>				
Property, Plant and Equipment	51.54	54.84	69.78	76.87
Right of Use Assets	82.29	141.34	82.29	141.34
Investment Properties	604.75	620.11	604.75	620.11
Intangible Assets	31.46	36.53	32.30	37.60
Intangible Assets under development	-	-	153.68	153.56
<b>Financial Assets</b>				
Investments in Equity Instruments	623.48	623.48	174.63	172.91
Loans	0.00	6.57	58.72	58.72
Others financial Assets	669.91	646.29	709.38	673.57
Deferred Tax Assets ( Net)	284.92	261.77	284.92	261.77
Other Non - Current assets	109.73	175.21	123.00	190.41
<b>Total Non Current Assets</b>	<b>2,458.08</b>	<b>2,566.14</b>	<b>2,293.45</b>	<b>2,386.86</b>
<b>CURRENT ASSETS</b>				
Contract Assets	3,986.54	4,011.39	4,120.52	4,116.86
Financial Assets				
Other Investments	3.02	2.92	3.02	2.92
Trade Receivable	7,525.82	8,130.52	7,902.84	8,425.71
Cash and cash equivalents	2.83	35.53	33.49	63.66
Bank Balance other than above	346.26	390.55	348.64	390.55
Loans	456.55	-	456.55	-
Other Financial Assets	329.48	210.34	279.88	151.30
Other Current Assets	199.33	231.81	217.35	250.21
<b>Total Current Assets</b>	<b>12,849.83</b>	<b>13,013.07</b>	<b>13,362.29</b>	<b>13,401.22</b>
<b>Total Assets</b>	<b>15,307.91</b>	<b>15,579.21</b>	<b>15,655.74</b>	<b>15,788.08</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
Equity Share Capital	1,734.25	1,734.25	1,734.25	1,734.25
Other Equity	9,809.80	8,681.79	9,904.15	8,744.46
<b>Total Equity</b>	<b>11,544.05</b>	<b>10,416.04</b>	<b>11,638.40</b>	<b>10,478.71</b>
<b>NON-CURRENT LIABILITIES</b>				
Financial liabilities				
Borrowings	-	-	13.43	15.08
Lease Liabilities	31.24	80.22	31.23	80.22
Provisions	90.79	78.77	97.04	85.34
Deferred Tax Liabilities	-	-	12.26	19.76
<b>Total Non Current Liabilities</b>	<b>122.03</b>	<b>158.99</b>	<b>153.96</b>	<b>200.40</b>
<b>CURRENT LIABILITIES</b>				
Financial liabilities				
Borrowings	1,191.49	900.32	1,194.96	903.65
Lease Liabilities	56.63	83.58	56.63	83.58
Trade Payables				
Total Outstanding dues of micro enterprises and small enterprises	405.93	341.79	442.22	315.85
Total Outstanding dues of creditors other than micro enterprises and small enterprises	1,387.83	2,963.67	1,502.67	3,002.55
Other Financial Liabilities				
i) Capital Creditors				
Total Outstanding dues of Micro Enterprises and Small Enterprises	-	-	35.11	50.11
ii) Others	437.63	497.00	459.27	521.09
Other current liabilities	160.05	215.86	170.07	230.03
Provisions	2.27	1.96	2.45	2.11
<b>Total Current Liabilities</b>	<b>3,641.83</b>	<b>5,004.18</b>	<b>3,863.38</b>	<b>5,108.97</b>
<b>Total Equity and Liabilities</b>	<b>15,307.91</b>	<b>15,579.21</b>	<b>15,655.74</b>	<b>15,788.08</b>



**Cash Flow Statement for the Half Year Ended 30th September'2023**

Particulars	Standalone		Consolidated	
	Period Ended September 30, 2023	Period Ended September 30, 2022	Period Ended September 30, 2023	Period Ended September 30 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
<b>(A) Cash flow from Operating Activities:</b>				
Net Profit before taxation, and extraordinary items	908.73	775.78	953.13	807.51
<b>Adjustment for Non-cash Items</b>				
Bad debts	243.51	-	243.51	-
Excess Provisions written back	-	(5.10)	(0.00)	(5.10)
Provision for Doubtful debts	88.07	152.63	118.11	152.63
Fair Value Gain on investment	(0.09)	(0.03)	(0.09)	(0.03)
Depreciation	48.68	73.06	52.69	75.64
Interest Expense	70.13	60.36	74.05	60.36
Dividend Income	(2.65)	(2.65)	-	-
Interest Income	(25.46)	(17.24)	(55.52)	(19.95)
Share based payment	25.45	-	25.45	-
Ind AS Adjustment	(17.79)	7.52	(18.99)	9.23
<b>Operating Profit before Working Capital Changes</b>	<b>1,338.58</b>	<b>1,044.33</b>	<b>1,392.34</b>	<b>1,080.30</b>
Increase/(Decrease) in Provisions	12.34	2.07	12.04	1.20
Increase/(Decrease) in Trade Payables	(1,511.70)	(260.44)	(1,373.51)	(240.65)
Increase/(Decrease) in Other Liabilities	(115.18)	(131.33)	(121.81)	(149.33)
Decrease/(Increase) in Other Bank Balance	44.29	6.06	41.91	3.67
Increase/(Decrease) in Contract Assets	24.85	-	(3.67)	-
Decrease/(Increase) in Trade Receivables	273.12	(1,048.26)	161.24	(1,074.99)
Decrease/(Increase) in Loans & Advances	26.38	45.51	26.38	51.25
Decrease/(Increase) in other Non- Current Assets	0.33	0.54	0.33	0.54
Decrease/(Increase) in Other Current Financial Assets	(108.13)	(289.78)	(120.23)	(291.46)
Decrease/(Increase) in other Current Assets	12.78	(79.36)	13.19	(81.68)
<b>Cash Generated from Operations</b>	<b>(2.34)</b>	<b>(710.67)</b>	<b>28.21</b>	<b>(701.15)</b>
Taxes Paid	(186.93)	(237.36)	(205.67)	(238.20)
<b>Net Cash from Operating Activities</b>	<b>(189.27)</b>	<b>(948.03)</b>	<b>(177.46)</b>	<b>(939.36)</b>
<b>(B) Cash Flow from Investing Activities</b>				
(Purchases)/Sale of Fixed Assets (Including advances received back for booking of Real Estate properties) (Net)	(1.25)	414.07	(16.36)	402.17
(Increase) in Investment properties	-	(10.89)	-	(10.89)
Decrease/(Increase) in Fixed Deposits	(24.77)	15.00	(24.77)	15.00
<b>Net Cash used in Investing Activities</b>	<b>(26.02)</b>	<b>418.18</b>	<b>(41.13)</b>	<b>406.28</b>
<b>(C) Cash flow from Financing Activities :</b>				
Proceeds/(Repayment) of Borrowings	291.17	75.76	289.66	75.76
Repayment of Lease Liabilities and Interest thereon	(43.45)	(54.12)	(43.47)	(54.12)
Inter Corporate Loan received back/(given) (Net)	(449.98)	20.00	(456.55)	-
Interest expense	(67.27)	(47.75)	(71.17)	(47.75)
Interest Received during the year	13.37	12.98	31.22	14.11
Money received against Equity Warrants	438.75	-	438.75	-
<b>Net Cash(used in)/from Financing Activities</b>	<b>182.59</b>	<b>6.87</b>	<b>188.44</b>	<b>(12.00)</b>
<b>Net (Decrease)/Increase in Cash and Cash Equivalents</b>	<b>(32.70)</b>	<b>(522.99)</b>	<b>(30.15)</b>	<b>(545.08)</b>
<b>Opening Balance of Cash and Cash Equivalents</b>	<b>35.53</b>	<b>525.58</b>	<b>63.65</b>	<b>568.36</b>
<b>Closing Balance of Cash and Cash Equivalents</b>	<b>2.83</b>	<b>2.60</b>	<b>33.50</b>	<b>23.29</b>
<b>Component of Cash &amp; Cash Equivalents</b>				
Balances with bank in current accounts	1.02	1.02	31.19	21.22
Fixed Deposit Held with maturity period of less than 3 months	-	-	-	-
Cash in hand	1.81	1.58	2.31	2.07
<b>Total</b>	<b>2.83</b>	<b>2.60</b>	<b>33.50</b>	<b>23.29</b>





**Notes:**

- 1 The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 10th November 2023. The financial results for the quarter and half year ended September, 30th 2023 have been limited reviewed by the Statutory Auditors of the Company.
- 2 The standalone and consolidated financial results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013.
- 3 The Consolidated Financial Results of the company and its Subsidiary have been prepared as per IND AS 110 "Consolidated Financial statements". The following entities have been considered in Consolidated quarterly and year to date financial statements.
  1. Rudrabhishek Infosystem Private Limited - Wholly owned Subsidiary - Management certified
- 4 The Company Operates in one segment namely advisory & consultancy services, therefore, the operations of the company falls under advisory & consultancy which is only reportable segment in standalone financial statement, however, based on management approach as defined in Ind AS 108 operating segment has been disclosed on group basis as the group is engaged in different segment than the company and Managing director/CFO of the company reviews the performance of group as a whole. The operating segment of the group on consolidated basis for the reporting period/year is as under:

Particulars	Consolidated						
	Quarter Ended			Half Year Ended		Year Ended 31.03.2023 (Audited)	
	30.09.2023	30.09.2022	30.06.2023	30.09.2023	30.09.2022		
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)		
Segment Revenue							
Consultancy & Advisory Services	1,978.44	1,732.85	1,835.90	3,809.52	3,397.13	8,827.95	
Software Trading	14.26	12.20	2.92	21.99	26.65	67.47	
Gross Revenue from Operations	1,992.70	1,745.05	1,838.81	3,831.51	3,423.78	8,895.42	
Segment Results							
Consultancy & Advisory Services	1,030.84	689.16	679.14	1,705.16	1,355.51	2,998.94	
Software Trading	1.59	3.97	0.34	6.75	5.90	0.55	
Profit/(Loss) before finance cost, Tax and unallocable items	1,032.43	693.12	679.48	1,711.92	1,361.40	2,999.50	
Less: Finance cost	35.76	34.30	38.29	74.05	60.36	138.87	
Less: Other Unallocable Expenditure net of income	473.20	254.62	211.54	684.74	493.54	1,244.54	
Total Profit / (loss) before Tax	523.47	404.21	429.66	953.13	807.51	1,616.09	
Segment Assets							
Consultancy & Advisory Services	15,643.81	13,216.18	15,803.37	15,643.81	13,216.18	15,779.06	
Software Trading	11.93	13.71	9.02	11.93	13.71	9.02	
Total Segment Assets	15,655.74	13,229.89	15,812.39	15,655.74	13,229.89	15,788.08	
Segment Liabilities							
Consultancy & Advisory Services	4,011.67	3,344.42	5,002.68	4,011.67	3,344.42	5,291.04	
Software Trading	5.67	4.48	4.81	5.67	4.48	18.32	
Total Segment Liabilities	4,017.34	3,348.90	5,007.49	4,017.34	3,348.90	5,309.37	

- 5 During the quarter ended 30th September 2023, the company have issued and allotted on 14 July 2023 7,80,000 fully convertible warrants (520000 no. of warrants to Promoter group and 260000 no. of warrants in Public category) to be convertible at an option of warrant holders in one or more tranches within 18 month from its allotment date into equivalent number of fully paid equity shares of face value of Rs. 10 of each for cash at an issue price of Rs. 225/- per warrant. The company have received 25% of warrant amount against such issue of fully convertible warrants amounting to Rs. 438.75 lacs on 14 July 2023. The amount received against equity share warrants have been used to reduce working capital limits as per object of issue.

- 6 The standalone and consolidated financial results of the Company for the quarter and half year ended September 30th, 2023 are also available on the Company's Website ([www.raplglobal](http://www.raplglobal)) and on the Website of NSE ([www.nseindia.com](http://www.nseindia.com)).

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

For Rudrabhishek Enterprises Limited

Pradeep Misra  
Chairman

Place : Noida  
Date : 10 November 2023





STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30th SEPTEMBER, 2023

₹ in lacs (Except Earning per Share)

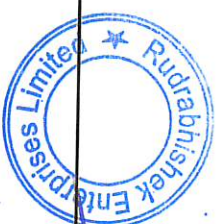
Particulars	Standalone				Consolidated			
	Quarter Ended		Half Year Ended		Quarter Ended		Half Year Ended	
	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)
1 Total Income from operations	1,790.84	1,643.90	3,523.77	3,223.61	1,992.70	1,745.05	3,831.51	3,423.78
2 Net Profit before Tax	492.22	387.44	908.72	775.78	523.46	404.21	953.12	807.51
3 Net Profit for the period after tax (after Extraordinary items)	370.22	274.76	675.77	576.24	391.63	286.43	707.02	598.89
4 Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax))	358.46	277.73	663.81	581.81	379.82	290.91	695.51	608.31
5 Equity paidup share capital	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25	1,734.25
6 Earnings per share (Not annualised) :								
Basic (₹)	2.13	1.58	3.90	3.32	2.26	1.65	4.08	3.45
Diluted (₹)	2.12	1.58	3.89	3.32	2.25	1.65	4.07	3.45

1 The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 10th November, 2023. The financial results for the quarter and half year ended September, 30th 2023 have been limited reviewed by the Statutory Auditors of the Company.

2 The above is an extract of the detailed format of unaudited standalone and consolidated Quarterly Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the unaudited standalone and consolidated Financial Results are available on the Stock Exchange websites, www.nseindia.com and on the company website www.replglobal

Place : Noida

Date : 10 November 2023



*Pradeep Misra*  
 Pradeep Misra  
 Chairman

For Rudrabhishek Enterprises Limited