DOOGAR & ASSOCIATES

Chartered Accountants

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

To
Board of Directors
Rudrabhishek Enterprises limited
820, Antriksh Bhawan, K.G. Marg,
New Delhi- 110001

We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of Rudrabhishek Enterprises limited ("the company") for the quarter ended 30th June, 2026 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.

Attention is drawn to the fact that the figures for the three months ended 31 March 2026 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

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

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

DOOGAR & ASSOCIATES
FRN : 000561N
New Delhi
Chartered Accountants

Madhusudan Agarwal
Partner
Membership No. 86580
UDIN: 26086580XUXOXC3493

Place: New Delhi
Date: 14.08.2026

13, COMMUNITY CENTRE, EAST OF KAILASH, NEW DELHI-110065. PHONES : 26472557, 26419079, 26218274
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website : www.doogar.com

DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditors' Review Report on the Quarterly 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, K.G. Marg
New Delhi- 110001

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Rudrabhishek Enterprises Limited (" Parent") its four subsidiary companies and one associate company incorporated in India (the Parent, its subsidiaries, its associate together referred to as "the Group") for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March29, 2019('the Circular').

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 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. Attention is drawn to the fact that the figures for the three months ended 31 March 2026 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

6. We did not review the financial results of two wholly owned subsidiary companies incorporated in India namely Rudrabhishek Geo Engineering Private Limited and Rudrabhishek Techno Consultancy Private Limited included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs. 26.10 lacs, total net Profit/(loss) after tax of Rs. (17.69) Lacs, and total comprehensive income/(loss) of Rs. (17.69) Lacs for quarter ended 30th June'2026 before elimination, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of profit/ (loss) after tax of Rs. (1.25) lacs, for the quarter ended 30th June 2026, as considered in the statement, in respect of one associate, whose financial results have not been reviewed by us. These financial results are certified by the management of respective companies and our conclusion on the Statement in so far as it relates to the amounts and disclosures in

DOOGAR & ASSOCIATES * FRN: 000561N * New Delhi * Chartered Accountants respect of such subsidiaries and associate 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.

7. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the financial statements as limited reviewed/ certified by the management referred to paragraph 6 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

DOOGAR & ASSOCIATES * FRN: 000561N New Delhi * Chartered Accountants

Madhusudan Agarwal
Partner
Membership number: 086580
UDIN: 26086580LUXXPO6155

Place: New Delhi
Date: 14.08.2026

Annexure I: List of entities consolidated as at June 30, 2026

1. Rudrabhishek Infosystem Private Limited - Wholly owned Subsidiary – Limited Reviewed
2. Rudrabhishek Architects & Designers Private Limited - Wholly owned Subsidiary – Limited Reviewed
3. Rudrabhishek GEO Engineering Private Limited – Wholly owned Subsidiary – Management Certified
4. Rudrabhishek Techno Consultancy Private Limited – Wholly owned Subsidiary – Management Certified
5. Gem Ecomind Limited – Associate – Management Certified

RUDRABHISHEK ENTERPRISES LIMITED

Regd. Office: 820, ANTRIKSHA BHAWAN, K.G.MARG NEW DELHI DL 110001 IN

CIN: L74899DL1992PLC050142

Website: www.repl.global, Email: secretarial@replurbanplanners.com

The Power of Knowledge

Statement of Unaudited Standalone and Consolidated Financial Results for the Quarter Ended 30 June, 2026

₹ in lacs (Except Earning per Share)

	Particulars	Standalone				Consolidated			
		Quarter Ended			Year Ended	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026	30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Income**								
a	Income from operations	800.90	1,501.99	1,757.77	6,967.33	991.62	2,087.81	1,973.40	8,330.95
b	Other income	43.58	56.80	36.85	167.42	36.36	49.78	34.63	181.89
	Total income	**844.49**	**1,558.79**	**1,794.62**	**7,134.75**	**1,027.98**	**2,137.59**	**2,008.03**	**8,512.84**
2	**Expenses**								
a	Purchase of Stock in Trade	-	-	-	-	11.72	8.57	11.09	34.11
b	Direct Operating Cost	318.99	970.07	1,026.81	4,447.88	360.03	1,289.41	891.22	4,517.07
c	Employee benefits expense	217.63	42.44	243.02	487.68	286.29	274.20	456.70	1,533.94
d	Finance cost	72.54	120.38	71.98	358.11	81.98	128.07	76.36	385.89
e	Depreciation and amortisation expense	26.10	19.89	21.82	82.65	34.69	30.77	31.97	125.13
f	Other expenses	138.09	2,010.64	111.46	2,695.78	200.29	2,024.60	219.26	3,082.40
	Total expenses	**773.33**	**3,163.42**	**1,475.09**	**8,072.10**	**975.01**	**3,755.62**	**1,686.60**	**9,678.54**
3	**Profit/(Loss) from operations before exceptional items and tax (1-2)**	**71.16**	**(1,604.63)**	**319.53**	**(937.35)**	**52.97**	**(1,618.03)**	**321.43**	**(1,165.70)**
4	**Exceptional Items (Net)**								
	Impact of Labour Code	-	(4.53)	-	20.40	-	1.29	-	37.59
5	**Profit/(Loss) Before Tax (3-4)**	**71.16**	**(1,600.10)**	**319.53**	**(957.75)**	**52.97**	**(1,619.32)**	**321.43**	**(1,203.29)**
6	**Tax Expense**								
a	Current tax	-	(246.08)	141.00	-	5.92	(236.26)	150.57	24.82
b	Tax related to earlier years	-	12.68	-	12.68	0.00	12.45	-	12.52
c	Deferred tax	(6.26)	(47.66)	(69.10)	(118.30)	(7.61)	(57.17)	(77.66)	(107.73)
	Total Tax Expenses	**(6.26)**	**(281.06)**	**71.90**	**(105.62)**	**(1.68)**	**(280.98)**	**72.91**	**(70.39)**
7	**Net Profit/(Loss) for the period before Share in Profit / (Loss) of Associates (5-6)**	**77.42**	**(1,319.04)**	**247.63**	**(852.13)**	**54.65**	**(1,338.34)**	**248.52**	**(1,132.90)**
8	**Share in Profit / (Loss) of Associates**								
	Share of Profit / (Loss) of Associates					(1.25)	-	-	-
9	**Net Profit/(Loss) for the period (7+8)**	**77.42**	**(1,319.04)**	**247.63**	**(852.13)**	**53.40**	**(1,338.34)**	**248.52**	**(1,132.90)**
10	**Other Comprehensive Income**								
	Items that will not be reclassified to Profit or (Loss)								
	Acturial Gain/(Losses) of Defined Benefit Plans	11.26	15.85	0.20	31.82	10.14	16.83	1.36	40.70
	Fair Value of Investment in Equity	-	-	-	-	0.72	2.08	0.26	2.91
	Tax impacts on above	(2.83)	(3.99)	(0.05)	(8.01)	(2.65)	(4.53)	(0.38)	(10.66)
	Total Other Comprehensive Income/(Loss)	**8.43**	**11.86**	**0.15**	**23.81**	**8.20**	**14.38**	**1.24**	**32.95**

11	**Total comprehensive income/(Loss) (comprising profit/(loss) after tax and other comprehensive income/(Loss) after tax for the period) (9+10)**	**85.85**	**(1,307.18)**	**247.78**	**(828.32)**	**61.60**	**(1,323.96)**	**249.76**	**(1,099.95)**
12	**Net Profit/(Loss) attributable to**								
	Equity Holders of the Parent					53.40	(1,338.34)	248.52	(1,132.90)
	Non Controlling Interest					-	-	-	-
13	**Other Comprehensive Income/(Loss) attributable to**								
	Equity Holders of the Parent					8.20	14.38	1.24	32.95
	Non Controlling Interest					-	-	-	-
14	**Total Other Comprehensive Income/(Loss) attributable to**								
	Equity Holders of the Parent					61.60	(1,323.96)	249.76	(1,099.95)
	Non Controlling Interest					-	-	-	-
15	Paid-up equity share capital (Face Value of ₹ 10 each)	1,812.25	1,812.25	1,812.25	1,812.25	1,812.25	1,812.25	1,812.25	1,812.25
	Reserves (excluding Revaluation Reserve)				12,209.03				12,129.89
16	Earnings per share (Quarterly not annualised yearly annualised) :								
	Basic (₹)	0.43	(7.28)	1.37	(4.70)	0.30	(7.38)	1.37	(6.25)
	Diluted (₹)	0.43	(7.28)	1.36	(4.70)	0.30	(7.38)	1.37	(6.25)

Notes:

1 The above unaudited financial results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 14th August,2026. The financial results for the quarter ended June,30th 2026 have been limited reviewed by the Statutory Auditors of the Company and have issued unmodified limited reviwed report on above financial results.

2 The standalone and consolidated financial results have been prepared in accordance with principals and procedures of Indian Accounting Standards (Ind AS) as notified under Companies (Indian Accounting Standards) Rules 2015 as specified in Section 133 of Companies Act 2013.

3 The figures for quarter ended 31st March'26 are the balancing figures between audited figures in respect of full financial year and the published figures for nine months period ended Dec'31,2025.

4 The Consolidated Financial Results of the company its Subsidiaries and its associate 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 - Limited Reviewed
2. Rudrabhishek Architects and Designers Private Limited – Wholly owned Subsidiary - Limited Reviewed
3. Rudrabhishek Geo Engineering Private Limited - Wholly owned Subsidiary - Management Certified
4. Rudrabhishek Techno Consultancy Private Limited – Wholly owned Subsidiary - Management Certified
5. Gem Ecomind Limited -Associate of Rudrabhishek Infosystem Private Limited - Management Certified

5 The increase in employees benefit expenses during quarter ended 30th June 2026 is on account of employees transferred from wholly owned subsidiary company effective 01st April 2026.

6 During the quarter ended 30th June 2026, one of the wholly owned subsidiary company namely Rudrabhishek Infosystem Private Limited has acquired 49% equity in newly incorporated company Gem Ecomind Limited by subscribing 2.45 lacs equity shares of Rs. 10 each aggregating to Rs. 24.50 lacs, thereby Gem Ecomind Limited have became associate company of Rudrabhishek Infosystem Private Limited. The consolidated financial results of the group include group share of loss of Rs.(1.25) lacs for the period 03rd April 2026 to 30th June 2026 in the financial statements.

7 The Group Operates in three segments namely advisory & consultancy services and Engineering, Procurement & Contruction (EPC) Contracts and also sale of sotware. The segment reporting on standalone and consolidated basis is as under:

Particulars	Standalone				Consolidated			
	Quarter Ended			Year Ended	Quarter Ended			Year Ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Segment Revenue								
Consultancy & Advisory Services	800.90	1,501.99	1,757.77	6,967.33	973.52	2,084.74	1,897.61	8,021.62
Income from EPC Services	-	-	-	-	-	(0.00)	58.07	263.23
Sale of Software licence	-	-	-	-	18.10	3.08	17.71	46.10
Gross Revenue from Operations	**800.90**	**1,501.99**	**1,757.77**	**6,967.33**	**991.62**	**2,087.81**	**1,973.40**	**8,330.95**
Segment Results								
Consultancy & Advisory Services	264.28	675.54	487.94	2,217.83	346.46	428.61	628.02	2,403.46
EPC Services	-	(186.06)	-	(186.06)	(19.26)	92.51	(20.25)	(169.63)
Sale of Software licence	-	-	-	-	6.38	(5.49)	6.62	11.99
Profit/(Loss) before finance cost,Tax and unallocable items	264.28	489.47	487.94	2,031.76	333.58	515.63	614.39	2,245.83
Less: Finance cost	72.54	120.38	71.98	358.11	81.98	128.07	76.36	385.89
Less: Other Unallocable Expenditure net of Income	120.58	1,973.73	96.43	2,611.02	198.63	2,005.59	216.60	3,025.64
Less:- Exceptional items	-	(4.53)	-	20.40	-	1.29	-	37.59
Total Profit / (loss) before Tax	**71.16**	**(1,600.10)**	**319.53**	**(957.75)**	**52.97**	**(1,619.32)**	**321.43**	**(1,203.29)**
Add:- Share in Profit / (Loss) of Associates	-	-	-	-	(1.25)	-	-	-
Total Profit / (loss) before Tax but after share in Associates Profit and (Loss)	**71.16**	**(1,600.10)**	**319.53**	**(957.75)**	**51.72**	**(1,619.32)**	**321.43**	**(1,203.29)**
Segment Assets								
Consultancy & Advisory Services	20,621.11	20,304.90	20,361.91	20,304.90	20,870.55	20,594.90	20,898.38	20,594.90
EPC Services	186.07	186.07	372.13	186.07	325.32	517.19	631.08	517.19
Software licence	-	-	-	-	8.69	5.94	37.12	5.94
Total Segment Assets	**20,807.17**	**20,490.96**	**20,734.04**	**20,490.96**	**21,204.56**	**21,118.03**	**21,566.58**	**21,118.03**
Segment Liabilities								
Consultancy & Advisory Services	6,648.41	6,418.03	5,592.48	6,418.03	6,503.60	6,444.51	6,009.14	6,444.51
EPC Services	51.65	51.65	51.65	51.65	687.47	727.10	256.87	727.10
Software licence	-	-	-	-	9.75	4.28	16.23	4.28
Total Segment Liabilities	**6,700.06**	**6,469.68**	**5,644.14**	**6,469.68**	**7,200.82**	**7,175.89**	**6,282.24**	**7,175.89**

8 The unaudited standalone and consolidated financial results of the Company for the quarter ended June,30th '2026 are also available on the Company's Website (www.repl.global) and on the Website of NSE (www.nseindia.com).

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

For Rudrabhishek Enterprises Limited

Pradeep Misra
Chairman

RUDRABHISHEK ENTERPRISES LIMITED * NEW DELHI

Place : New Delhi
Date : 14th August,2026

RUDRABHISHEK ENTERPRISES LIMITED
Regd. Office: 820, ANTRIKSHA BHAWAN, K.G.MARG NEW DELHI DL 110001 IN
CIN: L74899DL1992PLC050142
Website: www.repl.global, Email: secretarial@replurbanplanners.com

REPL The Power of Knowledge

Statement of Unaudited Standalone and Consolidated Financial Results for the Quarter Ended 30 June, 2026

₹ in lacs (Except Earning per Share)

	Particulars	Standalone				Consolidated			
		Quarter Ended			Year Ended	Quarter Ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)	30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1	Total Income from operations	800.90	1,501.99	1,757.77	6,967.33	991.62	2,087.81	1,973.40	8,330.95
2	Net Profit/(Loss) for the period (before Tax.exceptional and/or Extraordinary items)	71.16	(1,604.63)	319.53	(937.35)	52.97	(1,618.03)	321.43	(1,165.70)
3	Net Profit/(Loss) for the period before Tax (after exceptional and/or Extraordinary items)	71.16	(1,600.10)	319.53	(957.75)	52.97	(1,619.32)	321.43	(1,203.29)
4	Net Profit/(Loss) for the period after Tax (after exceptional and/or Extraordinary items)	77.42	(1,319.04)	247.63	(852.13)	53.40	(1,338.34)	248.52	(1,132.90)
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	85.85	(1,307.18)	247.78	(828.32)	61.60	(1,323.96)	249.76	(1,099.95)
6	Equity paidup share capital	1,812.25	1,812.25	1,812.25	1,812.25	1,812.25	1,812.25	1,812.25	1,812.25
7	Earnings per share (Not annualised) :								
	Basic (₹)	0.43	(7.28)	1.37	(4.70)	0.30	(7.38)	1.37	(6.25)
	Diluted (₹)	0.43	(7.28)	1.36	(4.70)	0.30	(7.38)	1.37	(6.25)

1 The above unaudited financial results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 14th August,2026. The financial results for the quarter ended June,30th 2026 have been limited reviewed by the Statutory Auditors of the Company and have issued unmodified limited reviwed report on above financial results.

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.repl.global

For Rudrabhishek Enterprises Limited

Pradeep Misra
Chairman

RUDRABHISHEK ENTERPRISES LIMITED NEW DELHI

Place : New Delhi
Date : 14th August,2026