

Rudrabhishek Enterprises Ltd.



Key Highlights For Investors **FY'2026-'27 (Q1)**

14th August 2026, New Delhi

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.

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- 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.

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- 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.

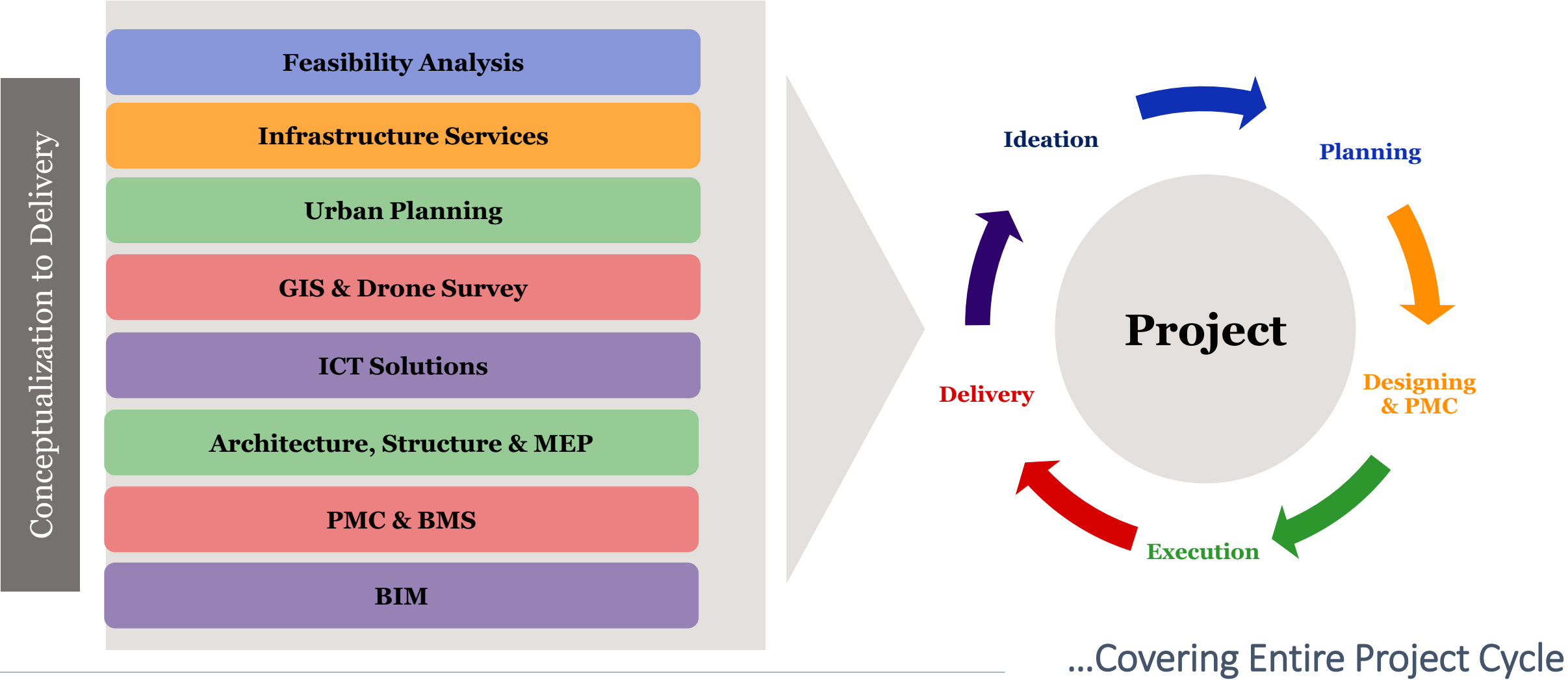
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- The company does not undertake to make any announcement in case any of these forward-looking statements become materially incorrect in future or update any forward-looking statements made from time to time by or on behalf of the company.

Company Overview



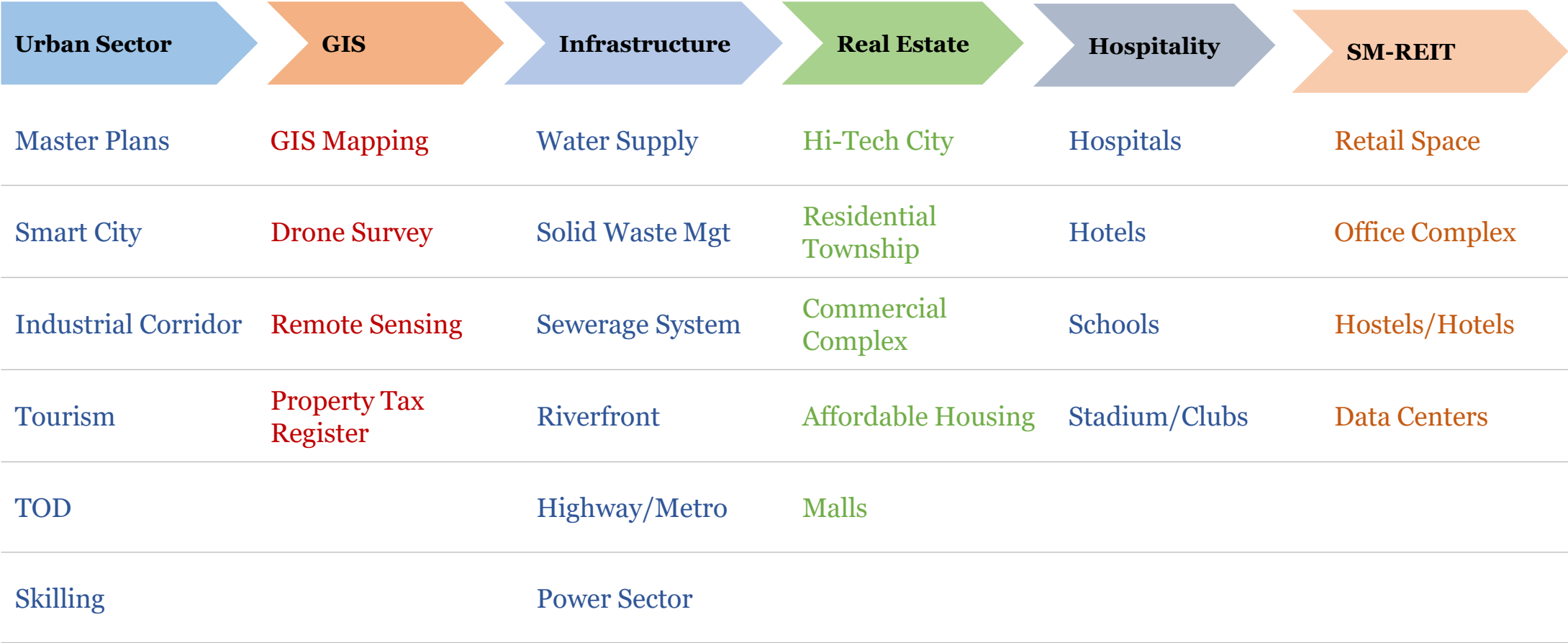
30+ Years of Legacy. Established in 1992	NSE Listed at NSE in 2020. First of its kind Consultancy.	200+ Sector Experts from different domains.
25+ Empanelment with government agencies/PSUs	500+ Overall clientele both from public & private sectors.	1500+ Projects in Infra, Planning, Water, RE etc.
130+ Cities covered Pan India.	ISO ISO 9001:2015, ISO / IEC 27001:2013 Certified	CMMI V3.0 Certified for Software Development & Engineering

End-to-End Solutions...



...Covering Entire Project Cycle

Diversified Business Domain



Macro-Economic Scenario



Global Trade Stabilization

- In the aftermath of West Asia crisis, which is still lingering, the global trade scenario is searching for its new equilibrium. The petroleum prices are moving in the upper range and the Indian Rupee is trying to hold its position.



Volatile Capital Market

- The markets continue to be quite volatile and subdued and investors are waiting for stability before committing any significant and long-term investments.



Interest Rate Scenario

- The central bank is maintaining its current position on the interest rates. However, the inflation numbers are being closely watched. Any movement in inflation beyond the accepted range may lead the RBI towards interest rate hardening and consequently the increase in cost of borrowing.



Projects affected by Fund Allocation

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

Gulf War: Cascading Effect on REPL



Extreme volatility in Crude Oil prices; Depreciation of Indian Rupee against US Dollar; Reverse Migration of Indian workforce from middle-east due to geo-political uncertainty.



Building cumulative pressure and compelling government to commit additional resources to counter these factors and safeguard Indian economy.



Central & State governments already feeling financial pressures due to substantial expenditure on several 'welfare schemes'



These factors have disrupted the actual fund allocation & disbursements on the major ongoing infrastructure projects, at least for the time being.



It has caused the delay of payments to REPL on various projects such as JJM/PMAY/AMRUT impacting our billing cycle & fund flow.

REPL: Current Strategy

» **Aligning our Billing Cycle:** Many of our government projects (JJM, AMRUT, etc.) are at closure, but we have not raised the final bill. Since the central allocation of fund to the states are not done, our payments cannot be released as of now. Raising the bill will bring the direct & indirect tax liabilities on us immediately.

All the expenses on these project have already been incurred by us. Only the revenue realization has to be done. This has shown impact on our topline in short term.

The revenue will ultimately be realized in coming quarters. The money is safe, as it is due with the government.

» **Project Revival & Closure:** Some of our large-scale projects have started to revive after getting delayed by the clients for few months. These include prestigious projects such as SUDA UP, JBVNL in Jharkhand, NCRPB in Delhi. This will start fueling our topline in next quarters.

Also, we are concentrating on closing the projects of longer gestation that will set free substantial financial & human resource for new project acquisition.

REPL: Current Strategy

- **Focus on Private Sector Projects:** As per the requirement of the overall business scenario, we have been focusing to increase our share from the private sector companies. This is to increase our cash flow certainty and mitigate the risk of delayed payments on government funded projects
- **Repeat nature of Projects:** The projects that we have procured from Private clients are of repeat nature. There is very high probability of getting similar project from same clients in other locations that will create some kind of annuity business inflow.
- **Managing the Transition:** The shift of focus from public sector to private sector is an important strategic shift that is naturally posing few challenging on the initial stage of the curve.

In previous quarter and before that, we have procured big projects from clients like BSES, TATA Group, BRS Infra and others.

BG requirements are also reducing due to focus on the private sector assignments.

Learning on one project will increase our operational expenses on subsequent projects of same nature and hence enhance our profitability also in future.

Transitional challenges are being handled in structured manner at all levels. This is anyway just a short-term hinderance which comes along with any strategic change.

REPL Positioning – Aligned Emerging Economy

Infrastructure: Thrust area

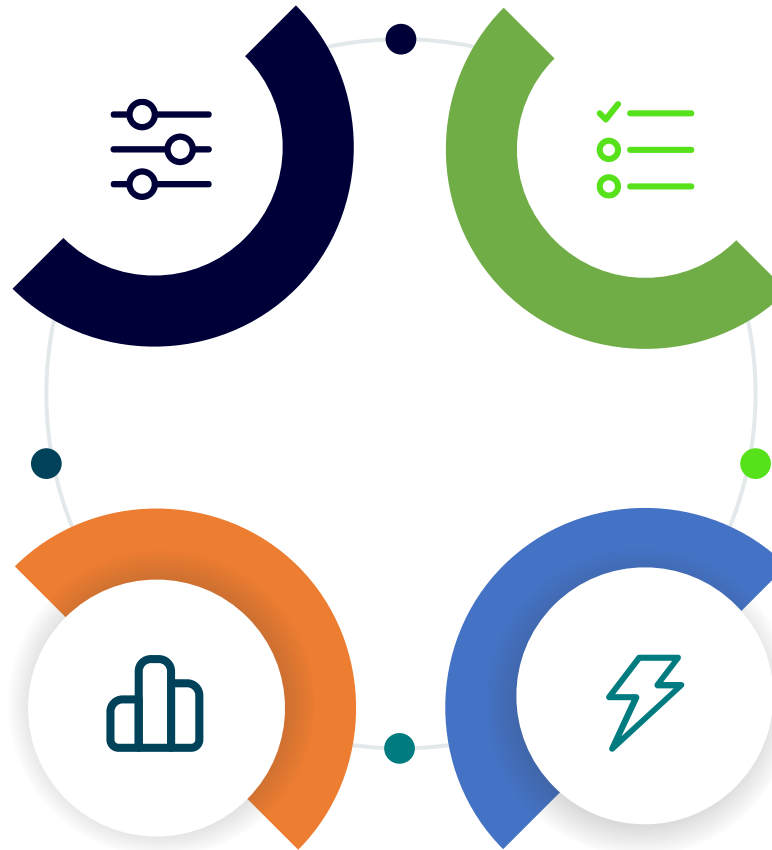
Union Budget 2026-27 has increased capital expenditure allocation, reaching Rs 12.20 lakh crore. REPL has been associated with most of the large scale flagship programs such as PMAY, AMRUT, Smart City Mission, JJM, Skill India etc.

Enter into new program like UCF (Urban Challenge Fund) which has allocation of Rs. 1 Lak Cr. By GOI

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.

REPL has robust orderbook which is further getting strong through addition of new projects



Growth Opportunities

Expansion in the aviation through collaboration of Reconn Airways. Getting deeper into Hospitality sector. Further increasing presence in Power sector.

Overseas BIM Consultancy. Scaling consultancy in distributive technology –AI/BI, GIS, BIM & ICT

IT enabled sustainability solution through the JV, GEM Ecomind.

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.

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.

Improving public health and empowering women.

Skilling

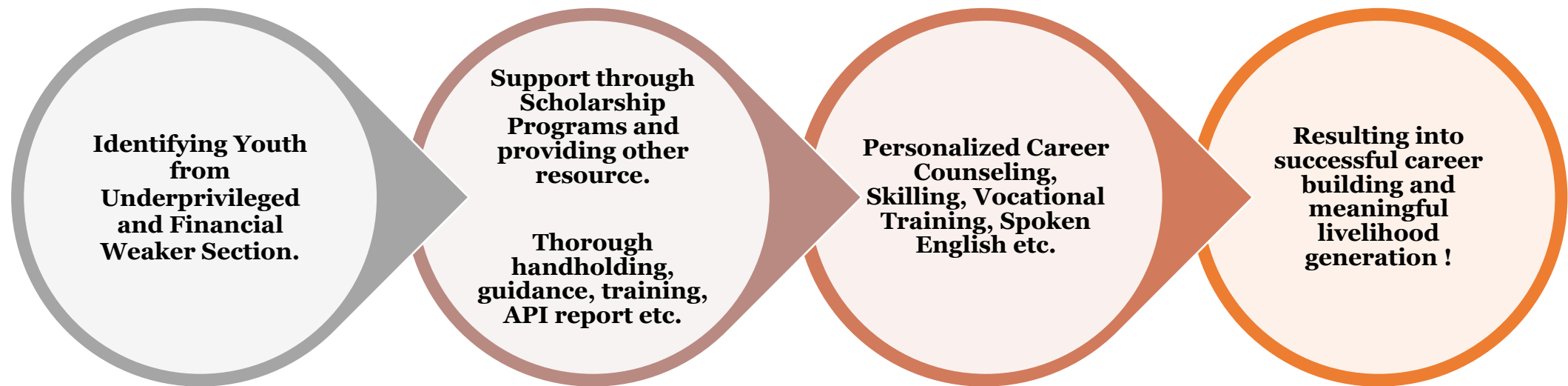
DDU-GKY: Trained 800+ Rural Youth with 80%+ placement. Inclusive development with SC/ST (46 %), Women (35%), Minority (19%)

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



CSR – PREF Activities...



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

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



Transportation of Pond Ash from NTPC Site to bypass in UP (Client: BRS Infra Height Pvt. Ltd)

Transportation of Pond Ash from NTPC Vindhyanager to Mungra Badshahpur for construction of two lane with paved shoulders bypass of 4.335 Km in Uttar Pradesh.

The project is awarded to RGEPL, a subsidiary company of REPL.
Duration of project is 2 months and we are expecting the similar contract from the client in subsequent quarters.

Robust Order Book – New Projects

TATA CANCER CARE FOUNDATION

PMC for Patient Accommodation Building of RCHRC, Ranchi (Client: Tata Cancer Care Foundation (TCCF))

PMC Services for Construction of the Patient Accommodation Building at Ranchi Cancer Hospital & Research Centre (RCHRC), Ranchi.

The scope including project planning, supervision, quality assurance, billing verification, safety monitoring, coordination, reporting, testing & commissioning support, and project handover services. The project awarded to REPL, will stretch over 24 months.

Robust Order Book – New Projects



PMC BIM Design Services for Civil & Mechanical Design of Waste Water Treatment Plant, Tunisia

(Client: Pabsch Engineering India Private Limited)

BIM Design Services for Civil and Mechanical Design Choutrana WWTP. This is first international project of RIPL, awarded by Indian subsidiary of a reputed German engineering design company.

The scope includes complete mechanical design for both existing and new units; 3D models; integration of BIM model and BOQ. The project awarded to RIPL extends to 7 months period.

Robust Order Book – New Projects



Feasibility Study, Preparation of DPR & Supervision for Development of Paddy Procurement Centers across Odisha under Model Mandi Scheme

(Client: Odisha Bridge & Construction Corporation Limited (OBCC))

Along with Feasibility study & preparation of DPR of procurement centers (Model Mandis), across the state, REPL will also so the site supervision, quality control and progress monitoring under the project .

The project awarded to REPL will stretch for the duration of 24 months, covering 38 mandis.

Top Management on Important Forums



CII Delegation to Bangalore

CII MSME Summit

CII Norther Region Real Estate

ESRI Conference, USA

Financial Results

(Synopsis)

Standalone Financial Highlights

Particulars (INR lacs)	Q1 FY27	Q1 FY26	Q4 FY26	12M-FY 26
	(Unaudited)	(Unaudited)	(Audited)	(Audited)
Revenue from Operations	801	1,758	1,502	6,967
Other Income	44	37	57	167
Total Income	844	1,795	1,559	7,135
Employee Cost	218	243	42	488
Direct Operating Cost and other expenses	457	1,138	2,981	7,144
Total Expenditure	675	1,381	3,023	7,631
EBITDA	170	413	-1,464	-497
EBITDA Margin%	20.10%	23.03%	-93.94%	-6.96%
Depreciation	26	22	20	83
Finance Cost	73	72	120	358
Exceptional Item	-	-	-5	20
Profit Before Tax	71	320	-1,600	-958
Tax	-6	72	-281	-106
Profit After Tax (PAT)	77	248	-1,319	-852
PAT Margin	9.17%	13.80%	-84.62%	-11.94%
Other Comprehensive Income	8	0	12	24
Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)	86	248	-1,307	-828

Consolidated Financial Highlights

Particulars (INR lacs)	Q1 FY27	Q1 FY26	Q4 FY26	12M- FY26
	(Unaudited)	(Unaudited)	(Audited)	(Audited)
Revenue from Operations	992	1,973	2,088	8,331
Other Income	36	35	50	182
Total Income	1,028	2,008	2,138	8,513
Employee Cost	286	457	274	1,534
Direct Operating Cost and other expenses	572	1,122	3,323	7,634
Total Expenditure	858	1,578	3,597	9,168
EBITDA	170	430	-1,459	-655
EBITDA Margin%	16.5%	21.4%	-68.3%	-7.7%
Depreciation	35	32	31	125
Finance cost	82	76	128	386
Exceptional Item		-	1	38
Profit Before Tax	53	321	-1,619	-1,203
Tax	-2	73	-281	-70
Profit for the period	55	249	-1,338	-1,133
Share of Profit/(Loss) of Associates (Net)	-1	-	-	-
Net Profit for the period	53	249	-1,338	-1,133
Net Profit Margin% for the period	5.2%	12.4%	-62.6%	-13.3%
Other Comprehensive Income	8	1	14	33
Total comprehensive income (comprising profit after tax and other comprehensive income after tax for the period)	62	250	-1,324	-1,100

Revenue Transition Strategy: Prioritizing Sustainable Value Creation over Short-Term Topline Growth

Decline in revenue is the result of a **strategic decision by management** rather than a reduction in market demand or execution capability. The Company has consciously transitioning its business portfolio from **Government-led contracts to Private Sector and Enterprise customers** to create a stronger, more profitable, and sustainable business model.

Historically, Government projects contributed significant topline growth but were characterized by **lower profit margins, intense price competition, prolonged payment cycles, high working capital requirements, tender-based uncertainty, and limited scalability**. While these contracts supported revenue growth, they constrained cash generation.

Recognizing these structural limitations, management initiated a phased transition towards higher-quality private sector business. Although this strategic shift has temporarily impacted reported revenues during the transition period, it is fundamentally improving the Company's financial quality and long-term value creation potential.

Revenue Transition Strategy: Prioritizing Sustainable Value Creation over Short-Term Topline Growth

The current decline in quarterly revenue should therefore be viewed as a **planned portfolio optimization exercise** rather than a deterioration in the Company's underlying business fundamentals.

Management has intentionally exited or reduced participation in low-margin and high-risk projects while focusing on acquiring customers and contracts that offer superior profitability, faster collections, recurring business opportunities, and stronger long-term relationships.

This transition is expected to deliver multiple **strategic benefits**, including:

- Higher Gross Margin and EBITDA Margin
- Improved Operating Cash Flow
- Lower Working Capital Intensity
- Faster Collection Cycles
- Higher Return on Capital Employed (ROCE)
- Reduced Customer Concentration Risk
- Better Earnings Quality
- Stronger Recurring Revenue Base
- Higher Enterprise Valuation Multiples.

Revenue Transition Strategy: Prioritizing Sustainable Value Creation over Short-Term Topline Growth

Accordingly, while quarterly topline may continue to remain under pressure during the transformation period in coming quarters too, management expects that in the long term, the quality of earnings, cash generation, and profitability to improve progressively. As the private sector order pipeline matures and execution accelerates, the Company expects revenue growth to resume from a significantly stronger and more profitable base.

Management therefore wishes investors to evaluate performance not solely on quarterly revenue trends but through a broader value creation framework encompassing **EBITDA growth, operating cash flows, working capital efficiency, return on capital, customer quality, recurring revenue mix, and long-term enterprise value creation.**

Our strategic objective is not to maximize short-term revenue, but to build a resilient, scalable, cash-generative, and high-return business capable of delivering sustainable growth and superior shareholder value over the coming years.

Turnover Movement

- During this Quarter, the Company has adopted a quality-focused billing approach i.e. Quality billing.
- Billing was Conservatively aligned only with projects/customers where Quality Billing 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 through which we have repaid Rs. 7.15Cr of Bank limits.
 - 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.”

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 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 focussed 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.”

**For Further Information,
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Thank You !

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