

DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditors' Review Report on the Quarterly and Year to date 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 nine months period ended 31st December'2025 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 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: New Delhi
Date: 14th February'2026

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


Madhusudan Agarwal
Partner

Membership No. 086580

UDIN: 26086180VWXC0F8525



DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditors' Review Report on the Quarterly and Year to date 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") and its subsidiaries companies incorporated in India (the Parent, its subsidiaries together referred to as "the Group") for the quarter and nine months period ended December 31, 2025 (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').
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 three wholly owned subsidiaries incorporated in India namely Rudrabhishek Infosystem Private Limited, Rudrabhishek Architects & Designers Private Limited and Rudrabhishek Techno Consultancy Private Limited included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs. 515.48 Lacs, Rs. 1441.97 Lacs, total net Profit/(loss) after tax of Rs (0.56) Lacs and Rs 22.17 Lacs, and other comprehensive income/(loss) of Rs 2.40 Lacs and Rs 6.63 Lacs for quarter and nine months period ended 31st December'2025 respectively, as considered in the consolidated unaudited financial results. These financial results are certified by the management of respective subsidiary companies and our conclusion on the Statement in so far as it relates to the amounts and disclosures in respect of such subsidiaries is based solely on the basis of financial statement as certified and procedures performed by us as stated in

13, Community Centre, East of Kailash, New Delhi - 110065

E-mail : client@doogar.com, admin@doogar.com, Website : www.doogar.com

Ph. : 011-4657 9759, 4105 1966, 4105 2366

Branches at : Mumbai and Agra



paragraph 3 above. Our conclusion on the statement is not modified in respect of above matter.

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



Madhusudan Agarwal
Partner



Place: New Delhi
Date: 14th February 2026

Membership number: 086580
UDIN: 2608658020EFC04088

Annexure I: List of entities consolidated as at December 31, 2025

1. Rudrabhishek Infosystem Private Limited - Wholly owned Subsidiary
2. Rudrabhishek Architects & Designers Private Limited - Wholly owned Subsidiary
3. Rudrabhishek GEO Engineering Private Limited – Wholly owned Subsidiary
4. Rudrabhishek Techno Consultancy Private Limited - Wholly owned Subsidiary



STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTH PERIOD ENDED 31ST DECEMBER, 2025

₹ in lacs (Except Earning per Share)

Particulars	Standalone					Consolidated				
	Quarter Ended		Nine Month Ended		Year Ended	Quarter Ended		Nine Month Ended		Year Ended
	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	30.09.2025 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Audited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	30.09.2025 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Audited)
1 Income										
a Income from operations	1,847.56	2,739.59	1,860.01	5,465.34	6,383.43	9,700.51	2,110.71	3,190.74	2,159.03	6,243.14
b Other income	0.08	31.81	73.69	110.61	82.63	131.35	34.83	32.24	62.64	132.11
Total income	1,847.64	2,770.40	1,933.70	5,575.95	6,466.06	9,831.86	2,145.54	3,222.98	2,221.67	6,375.25
2 Expenses										
a Purchase of Stock in Trade	-	-	-	-	-	-	-	11.50	14.45	25.54
b Direct Operating Cost	1,480.80	1,362.43	970.21	3,477.81	2,231.50	4,347.21	1,375.16	1,640.54	961.28	2,593.57
c Employee Benefits expense	24.25	406.99	177.97	445.24	1,244.44	1,689.79	367.42	474.56	435.62	1,259.74
d Finance cost	93.23	53.48	72.52	237.73	154.48	224.49	103.91	56.27	77.55	257.82
e Depreciation and amortisation expense	21.15	28.25	19.79	62.76	82.50	114.59	32.15	44.54	30.23	94.36
f Other expenses	163.50	275.05	410.19	885.14	1,133.44	1,525.94	314.76	288.08	523.78	1,057.79
Total expenses	1,782.92	2,126.20	1,550.68	4,908.68	4,846.36	7,902.02	2,193.40	2,515.49	2,042.91	5,922.91
3 Profit/(Loss) from operations before exceptional items and tax	64.72	664.20	283.02	667.27	1,619.70	1,929.84	(47.86)	707.49	178.76	452.34
4 Exceptional items (Net)										
Impact of Labour Code (Refer Note No 5)	24.93	-	-	24.93	-	-	36.30	-	-	-
5 Profit/(Loss) before tax	39.79	664.20	283.02	642.34	1,619.70	1,929.84	(44.16)	707.49	178.76	416.04
6 Tax expense										
a Current tax	35.63	133.50	75.74	252.38	435.71	557.55	29.13	142.59	87.67	267.37
b Tax related to earlier years	-	(3.76)	-	-	(3.76)	(3.76)	0.02	(2.83)	0.06	0.08
c Deferred tax	(7.11)	41.74	(0.73)	(76.94)	56.46	46.49	24.37	44.55	(3.57)	(56.86)
Total Tax Expenses	28.52	171.48	75.01	175.44	488.41	600.28	53.51	184.51	84.16	210.59
7 Net Profit/(Loss) for the period	11.26	492.72	208.01	466.90	1,131.29	1,329.56	(137.66)	522.98	94.60	205.45
8 Other Comprehensive Income										
Items that will not be reclassified to Profit or (Loss)										
Actuarial Gain/(Losses) of Defined Benefit Plans	4.82	(7.76)	10.95	15.97	(23.27)	(7.25)	7.70	(7.96)	14.81	23.87
Fair Value of Investment in Equity	(1.21)	1.95	(2.76)	(4.02)	5.86	1.82	(1.99)	1.94	(3.77)	(6.13)
Tax impacts on above	3.61	(5.81)	8.19	11.95	(17.41)	(5.43)	6.01	(5.54)	11.33	18.57
Total Other Comprehensive Income/(Loss)	3.61	(5.81)	8.19	11.95	(17.41)	(5.43)	6.01	(5.54)	11.33	18.57
9 Total comprehensive Income/(Loss) (comprising profit/(loss) after tax and other comprehensive Income/(Loss) after tax for the period)	14.87	486.91	216.20	478.85	1,113.88	1,324.13	(131.65)	517.44	105.93	224.02
10 Net Profit/(Loss) attributable to										
Equity Holders of the Parent										
Non Controlling Interest										
11 Other Comprehensive Income/(Loss) attributable to										
Equity Holders of the Parent										
Non Controlling Interest										
12 Total Other Comprehensive Income/(Loss) attributable to										
Equity Holders of the Parent										
Non Controlling Interest										
13 Paid up equity share capital (Face Value of ₹ 10 each)	1,812.25	1,792.88	1,812.25	1,812.25	1,792.88	1,812.25	1,812.25	1,792.88	1,812.25	1,792.88
14 Earnings per share										
(Quarterly not annualised yearly annualised) :										
Basic (₹)	0.06	2.83	1.15	2.58	6.49	7.55	-0.76	3.00	0.52	1.19
Diluted (₹)	0.06	2.80	1.15	2.58	6.42	7.55	-0.76	2.97	0.52	1.13

Notes:

- 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 February, 2026. The financial results for the quarter ended December, 31st 2025 have been Limited reviewed by the Statutory Auditors of the Company and have issued unmodified report on above financial results.
 - 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.
 - The Consolidated Financial Results of the company and its Subsidiaries 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.
 - Rudrabhishek Infosystem Private Limited – Wholly owned Subsidiary - Management certified
 - Rudrabhishek Architects and Designers Private Limited – Wholly owned Subsidiary - Management certified
 - Rudrabhishek Geo Engineering Private Limited - Wholly owned Subsidiary - Limited Reviewed
 - Rudrabhishek Techno Consultancy Private Limited – Wholly owned Subsidiary - Management certified
 - During the Nine month period ended December, 31st 2025 54,200 No. of shares (Net of 5000 share extinguished) were granted to the eligible employees of the company under REPL Employees Stock Option scheme 2021 through trust mode and vesting period has not commenced yet.
 - Pursuant to the notification by the Ministry of Labour and Employment on 21st November, 2025 of the Codes on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the Labour Codes"), the Company has recognised a provision towards past service cost on gratuity and compensated absences payable to employees amounting to Rs. 24.93 lacs and Rs. 36.30 lacs in Standalone and Consolidated financial results, respectively during the quarter ended 31st December, 2025 which is shown as "Exceptional Items" at S. N. 4 of statement of unaudited standalone and consolidated financial results.
- The Company continues to monitor the finalisation of central/state rules and clarification from Government on other aspects of the Labour Codes and would provide appropriate accounting effect as and when such clarifications are issued/ rules are notified.
- Employees Benefit Expenses and other expenses for the nine month period ended 31st December 2025 is net of Rs. 284.11 lakhs, Rs. 69.68 lakhs respectively and Rs. 94.70 lakhs and Rs. 23.22 lakhs respectively for the quarter ended 31st December 2025 towards corporate shared services billed to subsidiary companies.
 - The Group Operates in three segments namely advisory & consultancy services and Engineering, Procurement & Construction (EPC) Contracts and also sale of software. The segment reporting on standalone and consolidated basis is as under:

Particulars	Standalone						Consolidated					
	Quarter Ended			Nine Month Period Ended			Quarter Ended			Nine Month Period Ended		
	31.12.2025	31.12.2024	30.09.2025	31.12.2025	31.12.2024	31.03.2025	31.12.2025	31.12.2024	30.09.2025	31.12.2025	31.12.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue												
Consultancy & Advisory Services	1,847.56	2,758.59	1,860.01	5,465.34	6,172.11	9,489.19	2,095.19	2,969.20	1,944.08	5,936.88	6,651.60	10,286.05
Income from EPC Services	-	-	-	-	211.32	211.32	15.52	208.76	189.64	263.23	420.07	428.13
Sale of Software licence	-	-	-	-	-	-	-	12.78	25.31	43.03	56.66	82.36
Gross Revenue from Operations	1,847.56	2,758.59	1,860.01	5,465.34	6,383.43	9,700.51	2,110.71	3,190.74	2,159.03	6,243.14	7,128.33	10,796.54
Segment Results												
Consultancy & Advisory Services	342.51	989.17	711.83	1,542.29	2,883.29	3,639.30	497.47	1,043.29	849.36	1,974.85	3,018.57	3,894.83
EPC Services	-	-	-	-	24.21	24.21	(129.34)	19.57	(112.54)	(262.14)	43.78	(50.69)
Sale of Software licence	-	-	-	-	-	-	-	1.28	10.86	17.49	14.98	10.17
Profit/(Loss) before finance cost, Tax and unallocable items	342.51	989.17	711.83	1,542.29	2,907.50	3,663.51	368.13	1,064.14	747.68	1,730.20	3,077.33	3,854.31
Less: Finance cost	93.23	53.48	72.52	237.73	154.48	224.49	103.91	56.27	77.55	257.82	160.91	233.60
Less: Other Unallocable Expenditure net of Income	184.57	271.49	356.29	637.29	1,133.32	1,509.18	312.08	300.38	491.37	1,020.04	1,227.36	1,653.79
Less: Exceptional items	24.93	-	-	24.93	-	36.30	36.30	-	-	36.30	-	-
Total Profit / (loss) before Tax	39.79	664.20	283.02	642.34	1,619.70	1,929.84	(84.16)	707.49	178.76	416.04	1,689.04	1,966.92
Segment Assets												
Consultancy & Advisory Services	21,418.69	18,407.24	21,073.08	21,418.69	18,407.24	19,405.63	21,832.97	18,806.38	21,242.85	21,832.97	18,806.38	19,754.79
EPC Services	372.13	376.35	372.13	372.13	376.35	372.13	708.36	620.00	892.49	708.36	620.00	610.27
Software licence	-	-	-	-	-	-	5.94	29.36	5.94	5.94	29.36	28.80
Total Segment Assets	21,790.82	18,783.59	21,445.21	21,790.82	18,783.59	19,777.76	22,547.27	19,455.74	22,141.28	22,547.27	19,455.74	20,393.86
Segment Liabilities												
Consultancy & Advisory Services	6,363.17	4,394.11	6,052.76	6,363.17	4,394.11	4,876.50	6,513.92	4,765.57	5,949.14	6,513.92	4,765.57	5,140.50
EPC Services	51.65	76.99	51.65	51.65	76.99	51.65	715.14	113.65	750.90	715.14	113.65	157.08
Software licence	-	-	-	-	-	-	4.28	41.44	16.29	4.28	41.44	54.20
Total Segment Liabilities	6,414.82	4,471.10	6,104.41	6,414.82	4,471.10	4,928.15	7,233.35	4,920.66	6,716.33	7,233.35	4,920.66	5,351.78

8 The standalone and consolidated financial results of the Company for the quarter and nine month period ended December, 31st 2025 are also available on the Company's Website (www.rapl 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.

Place : New Delhi
Date : 14th February, 2026


 Pradeep Mishra
 Chairman

For Rudrabhishek Enterprises Limited

RUDRABHISHEK ENTERPRISES LIMITED

Regd. Office: 820, ANTRIKSHA BHAWAN, K.G.MARG NEW DELHI DL 110004 IN

CIN: L74899DL1992PLC050142

Website: www.rplglobal, Email: secretarial@replurpanplanners.com

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTH PERIOD ENDED 31ST DECEMBER, 2025

₹ in lacs (Except Earning per Share)

Particulars	Standalone						Consolidated					
	Quarter Ended			Nine Month Ended			Quarter Ended			Nine Month Ended		
	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	30.09.2025 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	30.09.2025 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1 Total Income from operations	1,847.56	2,758.59	1,860.01	5,465.34	6,383.43	9,700.51	2,110.71	3,190.74	2,159.03	6,243.14	7,128.33	10,796.54
2 Net Profit/(Loss) for the period (before Tax, exceptional and/or Extraordinary items)	64.72	664.20	283.02	667.27	1,619.70	1,929.84	(47.86)	707.49	178.76	452.34	1,689.04	1,966.92
3 Net Profit/(Loss) for the period before Tax (after exceptional and/or Extraordinary items)	39.79	664.20	283.02	642.34	1,619.70	1,929.84	(84.16)	707.49	178.76	416.04	1,689.04	1,966.92
3 Net Profit/(Loss) for the period after Tax (after exceptional and/or Extraordinary items)	11.26	492.72	208.01	466.90	1,131.29	1,329.56	(137.66)	522.98	94.60	205.45	1,180.32	1,353.08
4 Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	14.87	486.91	216.20	478.85	1,113.88	1,324.13	(131.65)	517.44	105.93	224.02	1,174.61	1,359.62
5 Equity paid up share capital	1,812.25	1,792.88	1,812.25	1,812.25	1,792.88	1,812.25	1,812.25	1,792.88	1,812.25	1,812.25	1,792.88	1,812.25
6 Earnings per share												
6 (Not annualised) :												
Basic (₹)	0.06	2.83	1.15	2.58	6.49	7.55	(0.76)	3.00	0.52	1.13	6.77	7.69
Diluted (₹)	0.06	2.80	1.15	2.58	6.42	7.55	(0.76)	2.97	0.52	1.13	6.70	7.69

1 The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 14th February, 2026. The financial results for the quarter and nine month period ended December, 31st 2025 have been Limited reviewed by the Statutory Auditors of the Company and have expressed unmodified report on the financial statements.

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.rplglobal

Place : New Delhi

Date : 14th February, 2026


Pradeep Misra
 Chairman