

RIL/SECTL/2025/
12-11-2025

The Stock Exchange Mumbai
Corporate Relationship Dept.,
Phirozee Jeejeebhoy Towers,
25th Floor, Dalal Street,
Mumbai – 400 001

National Stock Exchange of India Ltd
Exchange Plaza, C-1,
Block G, Bandra Kurla Complex,
Bandra (E),
Mumbai – 400 051

Scrip Code: 500367

Symbol: RUBFILA

Dear Sir,

Sub :- Compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 – Reg.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and other applicable provisions, please find attached herewith the following approved by the Board in their meeting held today; i.e.12-11-2025. The meeting commenced at 3.30 p.m. and concluded at 4.35 p.m.

A. Financial Statements:

- i) Unaudited Financial Results (Standalone / Consolidated) for the quarter ended 30th September, 2025.
- ii) Limited Review Report by the Statutory Auditors on the Financial Results (Standalone / Consolidated) for the Quarter ended 30th September, 2025.

This is for your kind information and records.

Thanking You,

Yours faithfully,
For **RUBFILA INTERNATIONAL LTD**

GOPINATHAN
PILLAI KRISHNA
KUMAR

Digitally signed by
GOPINATHAN PILLAI KRISHNA
KUMAR
Date: 2025.11.12 16:35:12
+05'30'

G. KRISHNA KUMAR
Managing Director



RUBFILA INTERNATIONAL LTD
CIN: L25199KL1993PLC007018
Regd. Office : New Industrial Development Area,
Menonpara Road, Kanjikode,
Palakkad, Kerala

STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED 30TH SEP 2025

in ₹ lakhs

No.	Particulars	STANDALONE					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		Sep 30, 2025	Jun 30, 2025	Sep 30, 2024	Sep 30, 2025	Sep 30, 2024	Mar 31, 2025
		(UnAudited)	(UnAudited)	(UnAudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	12,820.90	12,338.72	11,445.86	25,159.62	22,534.99	46,840.78
II	Other Income	206.92	147.40	122.81	354.32	243.74	482.58
III	Total Income (I + II)	13,027.82	12,486.12	11,568.67	25,513.94	22,778.73	47,323.36
IV	Expenses						
	Cost of Materials Consumed	9,810.86	10,011.34	8,937.67	19,822.20	17,605.21	35,896.55
	Purchase of Stock in Trade	-	-	-	-	-	-
	Changes in inventories of Finished Goods Work-in- Progress and Stock in Trade	12.85	-511.57	84.23	-498.72	-114.64	-67.75
	Employee Benefits Expense	661.52	649.09	578.86	1,310.61	1,166.50	2,394.73
	Finance Costs	2.93	0.04	0.39	2.97	0.51	0.72
	Depreciation and Amortization Expense	219.25	218.16	223.36	437.41	446.14	895.03
	Other Expenses	1,381.55	1,321.09	1,117.09	2,702.64	2,269.50	4,858.09
	Total Expenses	12,088.96	11,688.15	10,941.60	23,777.11	21,373.22	43,977.37
V	Profit before Exceptional Items & Tax (III-IV)	938.86	797.97	627.07	1,736.83	1,405.51	3,345.99
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before Tax (V-VI)	938.86	797.97	627.07	1,736.83	1,405.51	3,345.99
VIII	Tax Expense						
	1 Current Tax	198.34	193.13	142.86	391.47	319.63	757.13
	2 Deferred Tax	24.53	8.70	24.38	33.23	46.47	124.34
	Total Tax Expense	222.87	201.83	167.24	424.70	366.10	881.47
IX	Profit for the period (VII-VIII)	715.99	596.14	459.83	1,312.13	1,039.41	2,464.52
X	Other Comprehensive Income						
	i Items that will not be reclassified to profit or loss	-	-	-	-	-	66.33
	Income tax relating to items that will not be reclassified to	-	-	-	-	-	-
	ii Profit and Loss	-	-	-	-	-	-16.69
		-	-	-	-	-	49.64
XI	Total Comprehensive Income (IX+X)	715.99	596.14	459.83	1,312.13	1,039.41	2,514.16
XII	Paid-Up Equity Share Capital (Face Value of Rs.5/-)	2713.38	2713.38	2713.38	2,713.38	2,713.38	2,713.38
XIII	Other Equity	24,952.55	25,321.88	23,250.99	24,952.55	23,250.99	24,725.74
XIV	Earning per Equity Share in Rs. Ps.						
a	Basic in Rs. Ps.	1.32	1.10	0.85	2.42	1.92	4.63
b	Diluted in Rs. Ps.	1.32	1.10	0.85	2.42	1.92	4.63
XV	Net Worth	27,665.93	28,035.26	25,964.37	27,665.93	25,964.37	27,439.12



RUBFILA INTERNATIONAL LIMITED
STANDALONE STATEMENT OF ASSETS & LIABILITIES (Unaudited)

		₹ in Lakhs	
		STANDALONE	
Particulars	Note	As at 30 Sep 2025	As at 31 March 2025
Assets			
1. Non-current assets			
Property, plant and equipment	2	14,168.27	13,783.12
Capital work-in-progress	3	40.91	465.45
Other intangible asset	4	3.81	4.11
Financial assets		-	-
Investments	5	3,200.14	3,200.14
Other financial assets	6	331.97	312.88
Other non-current asset	7	97.16	94.20
		17,842.26	17,859.90
2. Current assets			
Inventories	8	3,051.93	2,735.34
Financial assets		-	-
Trade receivables	9	6,332.37	5,962.27
Cash and cash equivalents	10	2,718.64	3,338.04
Bank balance other than cash and cash equivalents	11	157.50	18.04
Loans	12	2,575.00	2,575.00
Other financial assets	6.2	25.70	23.28
Current tax Asset (Net)	15	-	-
Other current assets	7.2	75.01	70.20
		14,936.15	14,722.17
Total Assets		32,778.41	32,582.07
Equity & Liabilities			
1. Equity			
Equity Share capital	14	2,713.38	2,713.38
Other equity (Reserves & Surplus)	15	24,952.55	24,725.74
		27,665.93	27,439.12
2. Liabilities			
Non-current liabilities			
Provisions (non Current)	16	1,445.23	1,381.90
Deferred tax liabilities (Net)	29.1	1,015.69	982.47
Other non-current liabilities	17	7.00	5.10
		2,467.92	2,369.47
Current liabilities			
Financial liabilities			
Trade Payables outstanding dues of:			
Micro enterprises and small enterprises	18	678.60	991.27
Creditors other than micro enterprises and small enterprises		1,195.91	1,053.67
Other financial liabilities	19	437.24	301.19
Current tax liabilities (Net)	20	11.34	9.06
Other current liabilities	17.2	267.84	310.13
Provisions	16.6	53.63	108.16
		2,644.56	2,773.48
Total Liabilities		32,778.41	32,582.07



Statement of Unaudited Standalone Cash Flow Statement for the period ended 30 Sep 2025

₹ in Lakhs

Particulars	Period ended 30 Sep 2025	Year ended 31 March 2025
I Cash flow from operating activities		
Profit before tax	1,736.83	3,345.99
Adjustments to reconcile profit before tax to net cash flows		
Depreciation and amortisation expenses	437.41	895.03
Finance costs	2.97	0.72
Allowance for doubtful debts and advances	-	2.58
Gain on disposal of property, plant and equipment	-3.17	-
Fair value adjustment of a contingent consideration	-	-
Interest income	-196.70	-328.45
Operating profit before working capital changes	1,977.34	3,915.87
Adjustments for :		
(Increase)/decrease in inventories	-316.59	-380.37
(Increase)/decrease in trade receivables	-370.10	-1026.99
(Increase)/decrease in loans, advance and other assets	-19.09	7.41
(Increase)/decrease in other bank balances	-139.46	-6.91
(Increase)/decrease in other assets	40.13	120.73
Increase/ (decrease) in Trade, other payables and provisions	-65.95	341.16
Cash flows from operating activities	1,106.28	2,970.90
Direct taxes paid (Net of refunds)	-389.19	-684.77
Net cash flow generated from operating activities (A)	717.09	2,286.13
II Cash flow from investing activities		
Purchase of property, plant and equipment	-456.58	-642.82
Proceeds from sale of property, plant and equipment	11.71	-
Acquisition of a subsidiary, net of cash acquired	-	-
Interest received	196.70	328.45
Net cash flow used in investing activities (B)	-248.17	-314.37
III Cash flow from financing activities		
Dividend paid to Equity holders	-1,085.35	-651.21
Finance Cost	-2.97	-0.72
Net cash flow used in financing activities (C)	-1,088.32	-651.93
Net increase in cash and cash equivalents (A+B+C)	-619.40	1,319.83
Cash and cash equivalents at the beginning of the year	3,338.04	2,018.21
Cash and cash equivalents at the end of the year	2,718.64	3,338.04



Standalone

Additional disclosures as per Regulation 52(4) of Securities Exchange Board of India (listing Obligations and Disclosure requirements)
Regulations 2015

Particulars	Quarter ended on 30th Sep 2025	Quarter ended on 30th June 2025	Quarter ended on 30th Sep 2024	Haly Year ended on 30th Sep 2025	Haly Year ended on 30th Sep 2024	Year ended on 31 March 2025
Current ratio						
Current assets / Current liabilities	5.65	6.70	5.91	5.65	5.91	5.31
Inventory turnover ratio-annualised						
Cost of Goods Sold** / Average inventory	12.79	13.04	13.76	13.36	13.89	14.08
Trade Receivable turnover ratio-Annualised						
Revenue from operations / Average trade receivable	8.16	8.09	7.74	8.19	8.17	8.59
Trade Payables Turnover						
Cost of Material Consumed** / Average trade payables	24.35	23.60	26.65	20.23	24.01	19.12
Net Capital Turnover						
Revenue from operations / Working capital\$	4.17	3.93	4.42	4.09	4.35	3.92
Operating Margin						
EBITDA- Other Income / Revenue from operations	7.44%	7.04%	6.36%	7.25%	7.14%	8.03%
Net Profit/(Loss) Margin						
Net Profit after tax / Revenue from operations	5.58%	4.83%	4.02%	5.22%	4.61%	5.37%
Net worth in ₹ Lakhs	27665.93	28035.26	25964.37	27665.93	25964.37	27439.12
Net Profit after tax	715.99	596.14	459.83	1,312.13	1,039.41	2,514.16
Basic earnings per share	1.32	1.10	0.85	2.42	1.92	4.63
Diluted earnings per share	1.32	1.10	0.85	2.42	1.92	4.63

*Debt-Equity ratio and Debt service coverage ratio is not relevant for the company being a zero debt one.





RUBFILA INTERNATIONAL LTD
CIN: L25199KL1993PLC007018
Regd. Office : New Industrial Development Area,
Menonpara Road, Kanjikode,
Palakkad, Kerala

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED 30th SEP,2025

in ₹ lakhs

No.	Particulars	Consolidated					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	15,023.67	14,493.02	13,474.53	29,516.69	26,497.88	55,041.28
II	Other Income	236.53	179.49	159.48	416.02	304.24	613.12
III	Total Income (I + II)	15,260.20	14,672.51	13,634.01	29,932.71	26,802.12	55,654.40
IV	Expenses						
	Cost of Materials Consumed	11,085.61	11,022.83	10,081.65	22,108.44	19,911.94	40,264.43
	Purchase of Stock in Trade	113.30	100.71	80.28	214.01	168.65	399.59
	Changes in inventories of Finished Goods Work-in- Progress and Stock in Trade	(159.31)	(433.03)	(9.40)	(592.34)	(390.57)	(251.94)
	Employee Benefits Expense	1,097.16	1,089.26	936.40	2,186.42	1,873.73	3,929.12
	Finance Costs	5.60	2.70	3.24	8.30	6.25	12.33
	Depreciation and Amortization Expense	271.39	269.58	273.97	540.97	546.70	1,096.57
	Other Expenses	1,795.57	1,727.71	1,451.08	3,523.28	2,909.54	6,227.81
	Total Expenses	14,209.32	13,779.76	12,817.22	27,989.08	25,026.24	51,677.91
V	Profit before exceptional items (III-IV)	1,050.88	892.75	816.80	1,943.63	1,775.88	3,976.49
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before Tax (VI-VII)	1,050.88	892.75	816.80	1,943.63	1,775.88	3,976.49
VIII	Tax Expense						
	1 Current Tax	237.66	220.30	199.11	457.96	426.04	920.03
	2 Deferred Tax	13.14	3.50	13.41	16.64	32.91	112.60
	Total Tax Expense	250.80	223.80	212.52	474.60	458.95	1,032.63
IX	Profit for the period (VII- VIII)	800.08	668.95	604.28	1,469.03	1,316.93	2,943.86
X	Other Comprehensive Income						
	i Items that will not be reclassified to profit or loss	-	-	-	-	-	62.31
	ii Income tax relating to items that will not be reclassified to	-	-	-	-	-	(15.71)
		-	-	-	-	-	46.60
XI	Total Comprehensive Income for the period (IX+X)	800.08	668.95	604.28	1,469.03	1,316.93	2,990.46
XII	Paid-Up Equity Share Capital (Face Value of Rs.5/-)	2,713.38	2,713.38	2,713.38	2,713.38	2,713.38	2,713.38
XIII	Other Equity	27,072.25	27,357.52	25,015.05	27,072.25	25,015.05	26,688.57
XIV	Earning per Equity Share in Rs. Ps.						
	a Basic in Rs. Ps.	1.47	1.23	1.11	2.71	2.43	5.51
	b Diluted in Rs. Ps.	1.47	1.23	1.11	2.71	2.43	5.51
XV	Net Worth	29,785.63	30,070.90	27,728.43	29,785.63	27,728.43	29,401.95



Consolidated Statement of Assets & Liabilities (Unaudited)

All amounts are in Rupees Lakhs unless otherwise stated

		Consolidated	
	Particulars	As at 30th Sep, 2025 (Unaudited)	As at 31 March, 2025 (Audited)
ASSETS			
1. Non-current assets			
	Property, plant and equipment	16,629.23	16,316.25
	Capital work-in-progress	40.91	466.35
	Other Intangible Asset	4.10	4.67
	Right of use of Assets	93.56	100.86
	Goodwill	32.76	32.76
	Financial assets		
	Investments	-	-
	Other financial assets	406.99	387.65
	Other non -Current Asset	97.16	94.20
		17,304.71	17,402.74
2. Current assets			
	Inventories	4,345.46	3,853.01
	Financial assets		
	Trade Receivables	7,205.96	6,668.16
	Cash and cash equivalents	3,293.10	3,672.04
	Bank balance other than Cash and cash equivalents	688.60	950.93
	Loans, Current	3,075.00	3,075.00
	Other financial assets	33.22	31.57
	Current Tax Asset (Net)	-	1.97
	Other current assets	326.46	189.29
		18,967.80	18,441.97
	TOTAL	36,272.51	35,844.71
EQUITY AND LIABILITIES			
1. Equity			
	Equity attributable to owners of Parent		
	Equity Share capital	2,713.38	2,713.38
	Other equity (Reserves & Surplus)	27,072.25	26,688.57
		29,785.63	29,401.95
2. Liabilities			
	Non-current liabilities		
	Financial liabilities		
	Lease Liabilities	97.96	102.52
	Other financial Liabilities	40.60	40.60
	Provisions (non Current)	1,456.78	1,395.45
	Deferred tax liabilities (Net)	1,359.21	1,342.58
	Other non -Current Liabilities	7.00	5.10
		2,961.55	2,886.25
	Current liabilities		
	Financial liabilities		
	Trade Payable due to :		
	Micro and small enterprises	856.49	1,191.14
	Other than micro and small enterprises	1,592.68	1,392.47
	Lease Liabilities	7.91	7.91
	Other Financial liabilities	618.17	451.95
	Current Tax Liabilities (Net)	11.65	-
	Other Current liabilities	383.16	403.27
	Provisions	55.27	109.77
		3,525.33	3,556.51
	TOTAL	36,272.51	35,844.71



Consolidated Statement of Cash Flows for the Period ended 30.09.2025

₹ in Lakhs

Particulars	Period ended 30 Sep 2025	Year ended 31 March 2025
I Cash flow from operating activities		
Profit before tax	1,943.63	3,976.48
Adjustments to reconcile profit before tax to net cash flows		
Depreciation and amortisation expenses	533.67	1,081.98
Finance costs	8.30	12.33
Gain on disposal of property , plant and equipment	(3.17)	(11.78)
Unclaimed credit balances written back	-	(8.81)
Allowance of expected credit Loss	-	10.44
Interest income	(256.03)	(437.48)
	282.77	646.68
Operating profit / (loss) before working capital changes	2,226.40	4,623.16
Adjustments for :		
(Increase)/decrease in inventories	(492.30)	(599.13)
(Increase)/decrease in trade receivables	(531.14)	(1,179.80)
(Increase)/decrease in loans, advance and other assets	84.10	154.38
(Increase)/decrease in other bank balances	(139.46)	(6.91)
(Increase)/decrease in other assets	40.13	120.73
Increase / (decrease) in Trade, other payables and provisions	13.57	455.41
Cash generated from operations	1,201.30	3,567.84
Income tax paid (Net of refunds)	(679.37)	(1,028.24)
Cash flow from operating activities (A)	521.93	2,539.60
II Cash flow from investing activities		
Purchase of property, plant and equipment	(472.21)	(717.02)
Proceeds from sale of property, plant and equipment	11.71	35.00
(Increase)/decrease in other bank balances	401.79	-495.39
Interest received	256.03	437.48
Cash flow used in investing activities (B)	197.32	(739.93)
III Cash flow from financing activities		
Dividend paid to Equity holders	(1,085.35)	(651.21)
Finance Cost	(8.30)	(12.32)
Payment of lease liabilities	(4.56)	(7.90)
Net cash flow used in financing activities (C)	(1,098.21)	(671.43)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(378.96)	1,128.24
Cash and cash equivalents at the beginning of the year	3,672.06	2,543.80
Cash and cash equivalents at the end of the year	3,293.10	3,672.04

The accompanying notes are an integral part of the financial statements



Segment wise revenue, results, assets and liabilities for the Period ended 30.09.2025													in ₹ lakhs
Particulars	Standalone						Consolidated						
	Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended			
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1 Segment Revenue													
Latex Rubber Thread	12,634.71	12,163.74	11,350.80	24,798.45	22,359.80	46,348.26	12,634.71	12,163.74	11,350.80	24,798.45	22,359.80	46,348.26	
Corrugated Carton Box	325.33	311.58	213.24	636.91	406.99	991.61	325.33	311.58	213.24	636.91	406.99	991.61	
Paper Tissue	-	-	-	-	-	-	2,296.63	2,246.24	2,098.41	4,542.87	4,093.58	8,513.06	
Less Inter Segment Elimination	139.14	136.60	118.18	275.74	231.80	499.09	232.99	228.55	187.92	461.54	362.49	811.65	
Total Segment Revenue	12,820.90	12,338.72	11,445.86	25,159.62	22,534.99	46,840.78	15,023.68	14,493.01	13,474.53	29,516.69	26,497.88	55,041.28	
2 Segment Results													
Latex Rubber Thread	905.45	767.89	604.36	1,673.34	1,367.52	3,253.51	905.46	767.88	604.36	1,673.34	1,367.52	3,253.52	
Corrugated Carton Box	36.34	30.12	23.10	66.46	38.50	93.20	36.34	30.12	192.59	66.46	376.12	93.20	
Paper Tissue	-	-	-	-	-	-	114.68	97.45	23.10	212.13	38.50	642.10	
Sub Total	941.79	798.01	627.46	1,739.80	1,406.02	3,346.71	1,056.48	895.45	820.05	1,951.93	1,782.14	3,988.82	
Less Finance Costs	2.93	0.04	0.39	2.97	0.51	0.72	5.60	2.70	3.25	8.30	6.26	12.33	
Less : unallocable Expenses	-	-	-	-	-	-	-	-	-	-	-	-	
Profit before Tax	938.86	797.97	627.07	1,736.83	1,405.51	3,345.99	1,050.88	892.75	816.80	1,943.63	1,775.88	3,976.49	
Less Tax Expense	222.87	201.83	167.24	424.70	366.10	881.47	250.80	223.80	212.52	474.60	458.95	1,032.63	
Net Profit for the year	715.99	596.14	459.83	1,312.13	1,039.41	2,464.52	800.08	668.95	604.28	1,469.03	1,316.93	2,943.86	
3 Segment Assets													
Latex Rubber Thread	31,616.93	31,442.70	29,355.08	31,616.93	29,355.58	31,426.95	31,616.93	31,442.70	29,355.58	31,616.93	29,355.58	31,426.95	
Corrugated Carton Box Project	1,161.48	1,178.55	1,154.99	1,161.48	1,154.99	1,155.12	1,139.60	1,157.47	1,134.23	1,139.60	1,134.23	1,148.31	
Paper Tissue	-	-	-	-	-	-	6,688.01	6,580.50	6,148.38	6,688.01	6,148.38	6,439.36	
Total Segment Assets	32,778.41	32,621.25	30,510.07	32,778.41	30,510.57	32,582.07	39,444.54	39,180.67	36,638.19	39,444.54	36,638.19	39,014.62	
4 Segment Liabilities													
Latex Rubber Thread	5,015.65	4,386.99	4,478.51	5,015.65	4,478.51	5,052.63	5,015.61	4,386.99	4,477.11	5,015.61	4,477.11	5,052.63	
Corrugated Carton Box Project	85.52	135.47	67.20	85.52	67.20	81.26	85.52	135.47	67.20	85.52	67.20	81.26	
Paper Tissue	-	-	-	-	-	-	1,374.10	1,360.72	1,193.61	1,374.10	1,193.61	1,308.88	
Total Segment Liabilities	5,101.17	4,522.46	4,545.71	5,101.17	4,545.71	5,133.89	6,475.23	5,883.18	5,737.92	6,475.23	5,737.92	6,442.77	



1. The unaudited standalone and consolidated financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
2. The Consolidated statement of profit and loss for the half year ended 30th Sep 2025 includes the financial results of its wholly owned subsidiary M/s Premier Tissues India Limited.
3. The company's reportable business segments are "Latex Rubber Thread" and "Corrugated Carton Box" and its subsidiary has one reportable business segment viz "Paper Tissue".
4. The number of Investor Complaints pending at the beginning of the quarter was nil, three complaints were received and resolved during the quarter and no complaints were pending at the end of the quarter.
5. The unaudited standalone and consolidated financial results for the half year ended 30th Sep 2025 were reviewed by the audit committee and approved by the Board of Directors and taken on record at the meetings held on 12TH November 2025 and the auditors have issued an unmodified opinion on the same.

PALAKKAD

November 12th 2025

For and on behalf of Board of Directors

RUBFILA INTERNATIONAL LTD

GOPINATHAN
PILLAI
KRISHNA
KUMAR

Digitally signed by
GOPINATHAN PILLAI
KRISHNA KUMAR
Date: 2025.11.12
16:36:06 +05'30'

G. KRISHNA KUMAR

Managing Director





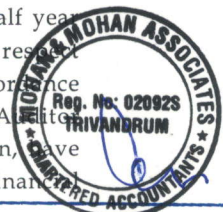
Review report

To the board of directors of Rubfila International Limited

1. We have reviewed the accompanying Unaudited Consolidated Financial Results ("the Statement") of Rubfila International Limited ("the Holding company") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended 30 September 2025 and the year to date results for the period 1 April 2025 to 30 September 2025 which are included in the accompanying 'Statement of Unaudited Consolidated Financial Results for the quarter and half year ended 30.09.2025', the statement of unaudited consolidated assets and liabilities as at 30-09-2025 and the unaudited consolidated statement of cash flows for the half year ended 30-09-2025. (together referred to as the "Consolidated statement"). The Consolidated statement is being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), which has been initialled by us for identification purposes.
2. This Consolidated statement, which is the responsibility of the holding company's Management and has been approved by the holding company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Consolidated statement based on our review.
3. We conducted our review of the Consolidated 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Consolidated statement is free of material misstatement. 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.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.
5. The Statement includes the results of its wholly owned subsidiary M/s Premier Tissues India Limited.
6. Based on our review conducted and procedures performed as stated in paragraphs 3 and 4 above and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Consolidated statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

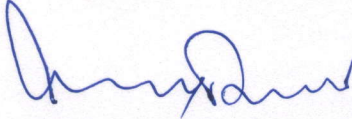
Other Matters

7. The consolidated statement includes the group share of revenues of Rs. 2326.24 Lakhs and Rs. 4604.57 Lakhs, net profit after tax of Rs. 112.09 Lakhs and Rs. 157.04 Lakhs and total comprehensive income of Rs. 112.09 Lakhs and Rs. 157.04 Lakhs, for the quarter and half year ended 30 September 2025 respectively, as considered in the Consolidated Statement with respect to the subsidiary. These financial results have been reviewed by other auditors in accordance with SRE 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" and their reports, vide which they have issued an unmodified conclusion, have been furnished to us by the Management and our conclusion on the Consolidated Financial

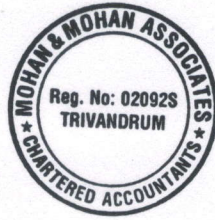


Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraphs 3 and 4 above. Our conclusion on the Consolidated Statement is not modified in respect of this matter.

For Mohan & Mohan Associates
Chartered Accountants
Firm No.02092S



R Suresh Mohan
(Partner)
Membership No.: 013398
UDIN: 25013398BMLEAK7021



Thiruvananthapuram
12 November 2025



Mohan & Mohan Associates
Chartered Accountants

A-21, Jawahar Nagar
Kawdiar, Trivandrum - 695 003
Telephone 0471-2721731, 2722813
E-mail: smohan1948@gmail.com
mohanandmohantvm@gmail.com

Review report

To the board of directors of Rubfila International Limited

1. We have reviewed the unaudited standalone financial results ("the Statement") of Rubfila International Limited ("the Company") for the quarter ended 30 September 2025 and the year to date results for the period 1 April 2025 to 30 September 2025 which are included in the accompanying standalone statement of unaudited financial results for the quarter and half year ended 30 September 2025, the standalone statement of unaudited assets and Liabilities as at 30 September 2025 and the unaudited standalone statement of cashflows for the half year ended 30 September 2025. The statement has been prepared by the company pursuant to the requirements of Regulation 33 (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "listing regulations"), which has been initialled by us for identification purposes.
2. This Statement which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of regulation 33 and regulation 52 read with regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including relevant circulars issued by the SEBI from time to time. 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 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. 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 the standards of auditing specified under section 143(10) of the Act 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, and has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 and Regulation 52 read with regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the matters in which it is to be disclosed or that it contains any material misstatement.

For Mohan & Mohan Associates
Chartered Accountants
Firm No.020925

R Suresh Mohan
(Partner)
Membership No.: 013398
UDIN: 25013398BMLEAJ6121



Thiruvananthapuram
12 November 2025