RUBFILA
International Limited

RIL/SECTL/2026/
12-11-2026

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

Scrip Code: 500367

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

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.12-11-2026. The meeting commenced at 12.00 p.m. and concluded at 1.00 p.m.

A. Financial Statements:

i) Unaudited Financial Results (Standalone / Consolidated) for the quarter ended 30th September, 2026.

ii) Limited Review Report by the Statutory Auditors on the Financial Results (Standalone / Consolidated) for the Quarter ended 30th September, 2026.

This is for your kind information and records.

Thanking You,

Yours faithfully,
For **RUBFILA INTERNATIONAL LTD**

G KRISHNA KUMAR
Digitally signed by G KRISHNA KUMAR
Date: 2026.11.12 13:01:50 +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 THE QUARTER AND HALF YEAR ENDED 30TH SEP 2026

in ₹ lakhs

No.	Particulars	STANDALONE					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		Sep 30, 2026	Jun 30, 2026	Sep 30, 2025	Sep 30, 2026	Sep 30, 2025	Mar 31, 2026
		(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(Audited)
1	Revenue from Operations	14,176.07	11,016.57	12,820.90	25,192.64	25,159.62	51,171.86
II	Other Income	142.98	127.00	206.92	269.98	354.32	679.07
III	**Total Income (I + II)**	**14,319.05**	**11,143.57**	**13,027.82**	**25,462.62**	**25,513.94**	**51,850.93**
IV	**Expenses**						
	Cost of Materials Consumed	10,979.51	8,919.93	9,810.86	19,899.44	19,822.20	39,782.67
	Purchase of Stock in Trade	-		-		-	-
	Changes in inventories of Finished Goods Work-in- Progress and Stock in Trade	537.07	-556.55	12.85	-19.48	-498.72	-427.03
	Employee Benefits Expense	682.19	651.38	661.52	1,333.57	1,310.61	2,600.27
	Finance Costs	0.01	0.01	2.93	0.02	2.97	3.45
	Depreciation and Amortization Expense	236.77	234.20	219.25	470.97	437.41	896.30
	Other Expenses	1,215.33	1,088.47	1,381.55	2,303.80	2,702.64	5,442.26
	Total Expenses	**13,650.88**	**10,337.44**	**12,088.96**	**23,988.32**	**23,777.11**	**48,297.92**
V	**Profit before Exceptional Items & Tax (III-IV)**	**668.17**	**806.13**	**938.86**	**1,474.30**	**1,736.83**	**3,553.01**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit before Tax (V-VI)**	**668.17**	**806.13**	**938.86**	**1,474.30**	**1,736.83**	**3,553.01**
VIII	**Tax Expense**						
	1 Current Tax	157.81	189.87	198.34	347.68	391.47	849.91
	2 Deferred Tax	6.41	16.56	24.53	22.97	33.23	72.97
	Total Tax Expense	**164.22**	**206.43**	**222.87**	**370.65**	**424.70**	**922.88**
IX	**Profit for the period (VII-VIII)**	**503.95**	**599.70**	**715.99**	**1,103.65**	**1,312.13**	**2,630.13**
X	**Other Comprehensive Income**						
	i Items that will not be reclassified to profit or loss	-	-	-	-	-	115.54
	ii Income tax relating to items that will not be reclassified to Profit and Loss	-	-	-	-	-	-29.08
		-	-	-		-	86.46
XI	**Total Comprehensive Income (IX+X)**	**503.95**	**599.70**	**715.99**	**1,103.65**	**1,312.13**	**2,716.59**
XII	Paid-Up Equity Share Capital (Face Value of Rs.5/-)	2713.38	2713.38	2713.38	2713.38	2713.38	2,713.38
XIII	Other Equity	26,375.30	26,956.71	24,952.55	26,375.30	24,952.55	26,356.97
XIV	**Earning per Equity Share in Rs. Ps.**						
	a Basic in Rs. Ps.	0.93	1.11	1.32	2.03	2.42	5.01
	b Diluted in Rs. Ps.	0.93	1.11	1.32	2.03	2.42	5.01
XV	Net Worth	29,088.68	29,670.09	27,665.93	29,088.68	27,665.93	29,070.35

RUBFILA INTERNATIONAL LTD. PALAKKAD

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

₹ in Lakhs

Particulars	Note	STANDALONE As at 30 Sep 2026	STANDALONE As at 31 March 2026
Assets			
1. Non-current assets			
Property, plant and equipment	2	14,040.10	14,139.86
Capital work-in-progress	3	15.43	125.93
Other intangible asset	4	8.35	7.31
Financial assets		-	
Investments	5	3,200.14	3,200.14
Other financial assets	6	526.56	303.55
Other non-current asset	7	9.98	53.68
		17,800.56	**17,830.47**
2. Current assets			
Inventories	8	4,147.77	3,310.63
Financial assets			
Trade receivables	9	7,405.94	7,022.04
Cash and cash equivalents	10	1,650.80	649.24
Bank balance other than cash and cash equivalents	11	1,266.96	2,339.82
Loans	12	2,575.00	2,575.00
Other financial assets	6.2	58.14	187.70
Current tax Asset (Net)	15	-	-
Other current assets	7.2	920.45	475.28
		18,025.06	**16,559.71**
Total Assets		**35,825.62**	**34,390.18**
Equity & Liabiilities			
1. Equity			
Equity Share capital	14	2,713.38	2,713.38
Other equity (Reserves & Surplus)	15	26,375.30	26,356.97
		29,088.68	**29,070.35**
2. Liabilities			
Non-current liabilities			
Provisions (non Current)	16	1,528.22	1,472.70
Deferred tax liabilities (Net)	29.1	1,107.47	1,084.51
Other non -current liabilities	17	7.30	6.50
		2,642.99	**2,563.71**
Current liabilities			
Financial liabilities			
Trade Payables outstanding dues of:			
Micro enterprises and small enterprises	18	842.91	910.07
Creditors other than micro enterprises and small enterprises		1,529.84	1,404.48
Other financial liabilities	19	377.44	253.87
Current tax liabilities (Net)	20	104.18	69.17
Other current liabilities	17.2	1,185.77	64.60
Provisions	16.4	53.81	53.93
		4,093.95	**2,756.12**
Total Liabilities		**35,825.62**	**34,390.18**

RUBFILA INTERNATIONAL LTD. PALAKKAD

Statement of Unaudited Standalone Cash Flow Statement for the Period ended 30 Sep 2026

₹ in Lakhs

	Particulars	Period ended 30 Sep 2026	Year ended 31 March 2026
I	**Cash flow from operating activities**		
	Profit before tax	**1,474.29**	**3,553.01**
	Adjustments to reconcile profit before tax to net cash flows		
	Depreciation and amortisation expenses	470.97	896.30
	Finance costs	0.02	3.45
	Allowance for doubtful debts and advances	-	16.65
	Gain on disposal of property , plant and equipment	0.01	-3.67
	Fair value adjustment of a contigent consideration	-	-
	Interest income	-208.97	-384.94
	Operating profit before working capital changes	1,736.32	4,080.80
	Adjustments for :		
	(Increase)/decrease in inventories	-837.14	-575.29
	(Increase)/decrease in trade receivables	-383.90	-1076.92
	(Increase)/decrease in loans, advance and other assets	-223.01	9.33
	(Increase)/decrease in other bank balances	1,072.86	-2,321.77
	(Increase)/decrease in other assets	-315.61	-518.19
	Increase/ (decrease) in Trade, other payables and provisions	273.83	130.25
	Cash flows from operating activities	**1,323.35**	**-271.79**
	Direct taxes paid (Net of refunds)	-312.67	-789.80
	Net cash flow generated from operating activities (A)	**1,010.68**	**-1,061.59**
II	**Cash flow from investing activities**		
	Purchase of property, plant and equipment	-218.82	-1,000.65
	Proceeds from sale of property, plant and equipment	0.77	77.30
	Acquisition of a subsidary, net of cash acquired	-	-
	Interest received	208.97	384.94
	Net cash flow used in investing activities (B)	**-9.08**	**-538.42**
III	**Cash flow from financing activities**		
	Dividend paid to Equity holders	-	-1,085.35
	Finance Cost	-0.02	-3.45
	Net cash flow used in financing activities (C)	**-0.02**	**-1,088.80**
	Net increase in cash and cash equivalents (A+B+C)	**1,001.58**	**-2,688.81**
	Cash and cash equivalents at the beginning of the year	649.24	3,338.04
	Cash and cash equivalents at the end of the year	**1,650.81**	**649.24**

RUBFILA INTERNATIONAL LTD. PALAKKAD

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 2026	Quarter ended on 30th June 2026	Quarter ended on 30th Sep 2025	Haly Year ended on 30th Sep 2026	Haly Year ended on 30th Sep 2025	Year ended on 31 March 2026
Current ratio Current assets / Current liabilities	4.40	6.97	5.65	4.40	5.65	6.01
Inventory turnover ratio-annualised Cost of Goods Sold** / Average inventory	11.44	9.27	12.79	10.66	13.36	13.02
Trade Receivable turnover ratio-Annualised Revenue from operations / Average trade receivable	8.63	6.91	8.16	6.98	8.19	7.88
Trade Payables Turnover Cost of Material Consumed** / Average trade payables	21.13	17.41	24.35	16.98	20.23	18.25
Net Capital Turnover Revenue from operations / Working capital$	4.07	3.12	4.17	3.62	4.09	3.71
Operating Margin EBITDA- Other Income / Revenue from operations	5.38%	8.29%	7.44%	6.65%	7.25%	7.37%
Net Profit/(Loss) Margin Net Profit after tax / Revenue from operations	3.55%	5.44%	5.58%	4.38%	5.22%	5.14%
Net worth in ₹ Lakhs	**29088.68**	**29670.09**	**27665.93**	**29088.68**	**27665.93**	**29070.35**
Net Profit after tax	**503.95**	**599.70**	**715.99**	**1,103.65**	**1,312.13**	**2,630.13**
Basic earnings per share	**0.93**	**1.11**	**1.32**	**2.03**	**2.42**	**5.01**
Diluted earnings per share	**0.93**	**1.11**	**1.32**	**2.03**	**2.42**	**5.01**

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

RUBFILA INTERNATIONAL LTD. PALAKKAD

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 SEPTEMBER,2026

in ₹ lakhs

No.	Particulars	Consolidated					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	17,008.39	13,348.98	15,023.67	30,357.37	29,516.69	60,249.96
II	Other Income	159.36	142.51	236.53	301.87	416.02	790.44
III	**Total Income (I + II)**	**17,167.75**	**13,491.49**	**15,260.20**	**30,659.24**	**29,932.71**	**61,040.40**
IV	**Expenses**						
	Cost of Materials Consumed	12,387.45	10,075.33	11,085.61	22,462.78	22,108.44	44,712.56
	Purchase of Stock in Trade	178.57	159.76	113.30	338.33	214.01	492.72
	Changes in inventories of Finished Goods Work-in- Progress and Stock in Trade	595.99	(458.81)	(159.31)	137.18	(592.34)	(687.09)
	Employee Benefits Expense	1,181.36	1,104.75	1,097.16	2,286.11	2,186.42	4,394.48
	Finance Costs	2.61	2.50	5.60	5.11	8.30	15.25
	Depreciation and Amortization Expense	292.36	289.09	271.39	581.45	540.97	1,105.71
	Other Expenses	1,774.25	1,535.22	1,795.57	3,309.47	3,523.28	7,293.65
	Total Expenses	**16,412.59**	**12,707.84**	**14,209.32**	**29,120.43**	**27,989.08**	**57,327.28**
V	**Profit before exceptional items (III-IV)**	**755.17**	**783.65**	**1,050.88**	**1,538.81**	**1,943.63**	**3,713.12**
VI	Exceptional Items	-	-		-	-	-
VII	**Profit before Tax (VI-VII)**	**755.17**	**783.65**	**1,050.88**	**1,538.81**	**1,943.63**	**3,713.12**
VIII	**Tax Expense**						
	1 Current Tax	191.10	194.83	237.66	385.93	457.96	927.43
	2 Deferred Tax	7.33	8.53	13.14	15.86	16.64	124.50
	Total Tax Expense	**198.43**	**203.36**	**250.80**	**401.79**	**474.60**	**1,051.93**
IX	**Profit for the period (VII- VIII)**	**556.74**	**580.29**	**800.08**	**1,137.02**	**1,469.03**	**2,661.19**
X	**Other Comprehensive Income**						
	i Items that will not be reclassified to profit or loss	-	-		-		93.36
	ii Income tax relating to items that will not be reclassified to	-	-		-		(23.65)
		-	-	-	-		69.71
XI	**Total Comprehensive Income for the period (IX+X)**	**556.74**	**580.29**	**800.08**	**1,137.02**	**1,469.03**	**2,730.89**
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	28,385.79	28,914.41	27,072.25	28,385.79	27,072.25	28,334.12
XIV	**Earning per Equity Share in Rs. Ps.**						
	a Basic in Rs. Ps.	**1.03**	**1.07**	**1.47**	**2.10**	**2.71**	**5.03**
	b Diluted in Rs. Ps.	**1.03**	**1.07**	**1.47**	**2.10**	**2.71**	**5.03**
XV	Net Worth	**31,099.17**	**31,627.79**	**29,785.63**	**31,099.17**	**29,785.63**	**31,047.50**

RUBFILA INTERNATIONAL LTD. PALAKKAD

Consolidated Statement of Assets & Liabilities (Unaudited)

All amounts are in Rupees Lakhs unless otherwise stated

Particulars	Consolidated	
	As at 30 Sep, 2026 (Unaudited)	As at 31 March, 2026 (Audited)
ASSETS		
1. Non-current assets		
Property, plant and equipment	16,388.31	16,578.39
Capital work-in-progress	757.19	580.75
Other Intangible Asset	40.92	42.84
Right of use of Assets	351.94	361.08
Goodwill	32.76	32.76
Financial assets		
Investments	-	-
Other financial assets	689.88	550.78
Other non -Curent Asset	9.98	53.68
	18,270.98	**18,200.28**
2. Current assets		
Inventories	5,492.73	4,695.61
Financial assets		
Trade Receivables	8,001.13	7,892.94
Cash and cash equivalents	1,981.69	965.50
Bank balance other than Cash and cash equivalents	1,421.91	2,339.81
Loans, Current	3,075.00	3,075.00
Other financial assets	71.25	198.64
Current Tax Asset (Net)	-	-
Other current assets	1,056.51	579.75
	21,100.22	**19,747.25**
TOTAL	**39,371.20**	**37,947.53**
EQUITY AND LIABILITIES		
1. Equity		
Equity attributable to owners of Parent		
Equity Share capital	2,713.38	2,713.38
Other equity (Reserves & Surplus)	28,385.79	28,334.12
	31,099.17	**31,047.50**
2. Liabilities		
Non-current liabilities		
Financial liabilities		
Lease Liabilities	86.03	92.21
Other financial Liabilities	38.50	40.00
Provisions (non Current)	1,540.65	1,485.63
Deferred tax liabilities (Net)	1,512.00	1,496.15
Other non -Current Liabilities	7.30	6.50
	3,184.48	**3,120.49**
Current liabilities		
Financial liabilities		
Trade Payable due to :		
Micro and small enterprises	1,109.67	1,219.30
Other than micro and small enterprises	2,017.89	1,913.33
Lease Liabilities	9.11	9.11
Other Financial liabilities	572.41	421.61
Current Tax Liabilities (Net)	83.84	40.14
Other Current liabilities	1,239.33	120.64
Provisions	55.30	55.41
	5,087.55	**3,779.54**
TOTAL	**39,371.20**	**37,947.53**

RUBFILA INTERNATIONAL LTD. PALAKKAD

Unaudited Consolidated Statement of Cash Flows for the Period ended 30.09.2026

₹ in Lakhs

Particulars		Period ended 30 Sep 2026	Year ended 31 March 2026
I	**Cash flow from operating activities**		
	Profit before tax	1,538.80	3,713.12
	Adjustments to reconcile profit before tax to net cash flows		
	Depreciation and amortisation expenses	581.46	1,105.71
	Finance costs	5.11	15.25
	Gain on disposal of property , plant and equipment	0.92	(3.67)
	Unclaimed credit balances written back	-	(0.17)
	Allownace of expected credit Loss	(7.22)	61.50
	Interest income	(239.90)	(486.58)
		340.37	**692.04**
	Operating profit / (loss) before working capital changes	1,879.17	4,405.16
	Adjustments for :		
	(Increase)/decrease in inventories	(796.87)	(842.45)
	(Increase)/decrease in trade receivables	(70.32)	(1,235.27)
	(Increase)/decrease in loans, advance and other assets	(40.49)	(48.37)
	(Increase)/decrease in other bank balances	917.91	(1,388.88)
	(Increase)/decrease in other assets	(315.61)	(518.19)
	Increase / (decrease) in Trade, other payables and provisions	196.20	324.93
	Cash generated from operations	**1,769.99**	**696.93**
	Income tax paid (Net of refunds)	(474.61)	(982.71)
	Cash flow from operating activities (A)	**1,295.38**	**(285.78)**
II	**Cash flow from investing activities**		
	Purchase of property, plant and equipment	(514.77)	(1,893.65)
	Proceeds from sale of property, plant and equipment	0.77	77.30
	(Increase)/decrease in other bank balances	-	
	Interest received	239.90	486.58
	Cash flow used in investing activities (B)	**(274.10)**	**(1,329.77)**
III	**Cash flow from financing activities**		
	Dividend paid to Equity holders	-	(1,085.35)
	Finance Cost	(5.11)	(5.66)
	Payment of lease liabilities	-	
	Net cash flow used in financing activities (C)	**(5.11)**	**(1,091.01)**
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**1,016.17**	**(2,706.56)**
	Cash and cash equivalents at the beginning of the year	965.52	3,672.06
	Cash and cash equivalents at the end of the year	**1,981.69**	**965.50**

RUBFILA INTERNATIONAL LTD. PALAKKAD

Segment wise revenue, results, assets and liabilities for the Period ended 30.09.2026

in ₹ lakhs

	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Segment Revenue**												
	Latex Rubber Thread	13,965.98	10,844.78	12,634.71	24,810.76	24,798.45	50,461.97	13,965.98	10,844.78	12,634.71	24,810.76	24,798.45	50,461.97
	Corrugated Carton Box	332.42	278.82	325.33	611.24	636.91	1,271.12	332.42	278.82	325.33	611.24	636.91	1,271.12
	Paper Tissue			-		-	-	2,960.11	2,429.22	2,296.63	5,389.33	4,542.87	9,462.56
	Less Inter Segment Elemination	122.33	107.03	139.14	229.36	275.74	561.23	250.11	203.84	232.99	453.95	461.54	945.69
	Total Segment Revenue	**14,176.07**	**11,016.57**	**12,820.90**	**25,192.64**	**25,159.62**	**51,171.86**	**17,008.40**	**13,348.98**	**15,023.68**	**30,357.38**	**29,516.69**	**60,249.96**
2	**Segment Results**												
	Latex Rubber Thread	652.57	784.74	905.45	1,437.31	1,673.34	3,432.97	652.57	784.74	905.46	1,437.31	1,673.34	3,432.97
	Corrugated Carton Box	15.61	21.40	36.34	37.01	66.46	123.49	15.61	21.40	36.34	37.01	66.46	123.49
	Paper Tissue							89.60	(19.99)	114.68	69.61	212.13	171.91
	Sub Total	**668.18**	**806.14**	**941.79**	**1,474.32**	**1,739.80**	**3,556.46**	**757.78**	**786.15**	**1,056.48**	**1,543.93**	**1,951.93**	**3,728.37**
	Less Finance Costs	0.01	0.01	2.93	0.02	2.97	3.45	2.61	2.50	5.60	5.11	8.30	15.25
	Less : unallocable Expenses	-		-		-	-				-		-
	Profit before Tax	**668.17**	**806.13**	**938.86**	**1,474.30**	**1,736.83**	**3,553.01**	**755.17**	**783.65**	**1,050.88**	**1,538.82**	**1,943.63**	**3,713.12**
	Less Tax Expense	164.28	206.43	222.87	370.71	424.70	922.88	198.43	203.36	250.80	401.79	474.60	1,051.93
	Net Profit for the year	**503.89**	**599.70**	**715.99**	**1,103.59**	**1,312.13**	**2,630.13**	**556.74**	**580.29**	**800.08**	**1,137.03**	**1,469.03**	**2,661.19**
3	**Segment Assets**												
	Latex Rubber Thread	34,644.08	33,453.25	31,616.93	34,644.08	31,616.93	33,245.93	34,644.08	33,453.25	31,616.93	34,644.08	31,616.93	33,245.93
	Corrugated Carton Box Project	1,181.54	1,187.75	1,161.48	1,181.54	1,161.48	1,144.25	1,181.54	1,137.53	1,139.60	1,181.54	1,139.60	1,110.34
	Paper Tissue	-	-	-				6,780.39	6,673.49	6,688.01	6,780.39	6,688.01	6,763.37
	Total Segment Assets	**35,825.62**	**34,641.00**	**32,778.41**	**35,825.62**	**32,778.41**	**34,390.18**	**42,606.01**	**41,264.27**	**39,444.54**	**42,606.01**	**39,444.54**	**41,119.64**
4	**Segment Liabilities**												
	Latex Rubber Thread	6,485.73	4,719.78	5,015.65	6,485.73	5,015.65	5,161.74	5,011.45	4,715.58	5,015.61	5,011.45	5,015.61	5,157.54
	Corrugated Carton Box Project	147.03	140.13	85.52	147.03	85.52	88.92	85.52	140.13	85.52	85.52	85.52	88.92
	Paper Tissue	-	-	-				1,559.62	1,542.78	1,374.10	1,559.62	1,374.10	1,613.44
	Total Segment Liabilities	**6,632.76**	**4,859.91**	**5,101.17**	**6,632.76**	**5,101.17**	**5,250.66**	**6,656.59**	**6,398.49**	**6,475.23**	**6,656.59**	**6,475.23**	**6,859.90**

RUBFILA INTERNATIONAL LTD. PALAKKAD

1. The unaudited standalone and consolidated financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34') prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

2. The unaudited standalone and consolidated financial results for the quarter and half year ended 30th September 2026 were reviewed by the Audit Committee and approved by the Board of Directors and taken on record at their respective meetings held on 12th November 2026. The Statutory Auditors have carried out a limited review of these results and have issued a modified Opinion.

3. The consolidated financial results include the results of the following entities:
   Holding Company: Rubfila International Limited
   Subsidiary (wholly owned): Premier Tissues India Limited

4. Based on the "management approach" as defined in Ind AS 108 - Operating Segments, the Chief Operating Decision Maker evaluates performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, 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". The Company publishes the standalone financial results along with the consolidated financial results.

5. The shareholders at the Annual General Meeting held on 29 September 2026 approved a final dividend of Rs. 2.00 per equity share of Rs. 5.00 each for the financial year 2025-26, amounting to Rs. 1,085.35 Lacs (including taxes), which has been accounted for during the quarter ended 30th September 2026.

6. On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 - replacing 29 existing labour laws, collectively referred to as the 'New Labour Codes'. The Central Government has

RUBFILA INTERNATIONAL LTD. PALAKKAD

since notified the Central Rules under the New Labour Codes, while the corresponding rules of the State Governments are awaited. The Group has assessed the incremental financial impact of these changes, taking into consideration the best information available read with the rules notified and the FAQs released by the Ministry of Labour & Employment and the Institute of Chartered Accountants of India, and the impact is not material. Accordingly, no incremental charge has been recognised in the standalone and consolidated financial results for the quarter and half year ended 30th September 2026. The Group continues to monitor developments, including notification of the State Rules and further clarifications from the authorities, and will assess the accounting implications as and when such developments occur.

7. The number of investor complaints pending at the beginning of the quarter was nil, no complaints were received during the quarter and no complaints were pending at the end of the quarter.

For and on behalf of Board of Directors
RUBFILA INTERNATIONAL LTD

G. KRISHNA KUMAR
Managing Director

PALAKKAD
November 12th 2026

RUBFILA INTERNATIONAL LTD. PALAKKAD

Independent Auditor's Review Report

on the Unaudited Standalone Financial Results of Rubfila International Limited for the quarter and half year ended 30 September 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Rubfila International Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Rubfila International Limited ("the Company") for the quarter ended 30 September 2026 and the year to date results for the period from 1 April 2026 to 30 September 2026, together with the unaudited standalone statement of assets and liabilities as at that date and the unaudited standalone statement of cash flows for the half year ended on that date ("the Statement"). The Statement is being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"), and has been initialled by us for identification purposes.

2. This Statement, which is the responsibility of the Company's Management and has been approved by the 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 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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 the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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. **Basis for Qualified Conclusion:** The Company carries a balance of Rs. 1,409.00 lakhs described as "Provision for Contingencies" as at 30 September 2026 (31 March 2026: Rs. 1,349.00 lakhs), accumulated by charges to the Statement of Profit and Loss over the preceding eleven years, including Rs. 30.00 lakhs charged during the quarter and Rs. 60.00 lakhs charged during the half year ended 30 September 2026, with no utilisation, reversal or reclassification in any year or during the half year (refer Note 5 to the Statement). Notwithstanding our specific inquiries, no past event giving rise to a present obligation, and no claimant, counter-party, demand or proceeding, has been identified in respect of this balance, management's explanation being that it is carried towards possible unascertained liabilities that may arise from the regulatory and legal environment in which the Company operates.

   In our opinion, recognition of this provision is not in accordance with Ind AS 37 "Provisions, Contingent Liabilities and Contingent Assets", as no present obligation arising from a past event has been established and the amount does not represent a best estimate of the expenditure required to settle any identifiable obligation; nor does the accompanying Statement disclose the nature of the obligation, the expected timing of any outflow or the basis on which the amount has been determined, as required by Ind AS 37 read with Ind AS 34. Had the charge not been recognised, profit before tax for the quarter and half year ended 30 September 2026 would have been higher by Rs. 30.00 lakhs and Rs. 60.00 lakhs respectively (Rs. 22.45 lakhs and Rs. 44.90 lakhs respectively after tax); provisions as at that date are overstated, and other equity understated, by Rs. 1,409.00 lakhs (Rs. 1,054.38 lakhs net of the related deferred tax asset of Rs. 354.62 lakhs), of which

Rs. 1,349.00 lakhs (before tax) relates to periods up to 31 March 2026. We have been unable to establish the appropriateness of the accumulated balance on the basis of the explanations and information made available to us.

5. **Qualified Conclusion:** Based on our review conducted as stated in paragraph 3 above, except for the effects of the matter described in the Basis for Qualified Conclusion paragraph 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, 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.

For Mohan & Mohan Associates
Chartered Accountants
Firm Registration No. 002092S

MOHAN & MOHAN ASSOCIATES
Reg No: 002092S
TRIVANDRUM
CHARTERED ACCOUNTANTS

R Suresh Mohan
Partner
Membership No. 013398
UDIN: 26013398KPXTEO5843

Place: Thiruvananthapuram
Date: 12 November 2026

Independent Auditor's Review Report

on the Unaudited Consolidated Financial Results of Rubfila International Limited for the quarter and half year ended 30 September 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Rubfila International Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Rubfila International Limited ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended 30 September 2026 and the year to date results for the period from 1 April 2026 to 30 September 2026, together with the unaudited consolidated statement of assets and liabilities as at that date and the unaudited consolidated statement of cash flows for the half year ended on that date ("the Statement"). The Statement is being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"), and has been initialled by us for identification purposes.

2. This 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 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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 the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

5. The Statement includes the results of the following entities:

   Holding Company: Rubfila International Limited
   Wholly owned subsidiary: Premier Tissues India Limited

6. **Basis for Qualified Conclusion:** The Holding Company carries a balance of Rs. 1,409.00 lakhs described as "Provision for Contingencies" as at 30 September 2026 (31 March 2026: Rs. 1,349.00 lakhs), accumulated by charges to the Statement of Profit and Loss over the preceding eleven years, including Rs. 30.00 lakhs charged during the quarter and Rs. 60.00 lakhs charged during the half year ended 30 September 2026, with no utilisation, reversal or reclassification in any year or during the half year (refer Note 5 to the Statement). Notwithstanding our specific inquiries, no past event giving rise to a present obligation, and no claimant, counter-party, demand or proceeding, has been identified in respect of this balance, management's explanation being that it is carried towards possible unascertained liabilities that may arise from the regulatory and legal environment in which the Holding Company operates.

MOHAN & MOHAN ASSOCIATES Reg No: 02092S TRIVANDRUM CHARTERED ACCOUNTANTS

In our opinion, recognition of this provision is not in accordance with Ind AS 37 "Provisions, Contingent Liabilities and Contingent Assets", as no present obligation arising from a past event has been established and the amount does not represent a best estimate of the expenditure required to settle any identifiable obligation; nor does the accompanying Statement disclose the nature of the obligation, the expected timing of any outflow or the basis on which the amount has been determined, as required by Ind AS 37 read with Ind AS 34. Had the charge not been recognised, consolidated profit before tax for the quarter and half year ended 30 September 2026 would have been higher by Rs. 30.00 lakhs and Rs. 60.00 lakhs respectively (Rs. 22.45 lakhs and Rs. 44.90 lakhs respectively after tax); provisions as at that date are overstated, and other equity understated, by Rs. 1,409.00 lakhs (Rs. 1,054.38 lakhs net of the related deferred tax asset of Rs. 354.62 lakhs), of which Rs. 1,349.00 lakhs (before tax) relates to periods up to 31 March 2026. We have been unable to establish the appropriateness of the accumulated balance on the basis of the explanations and information made available to us.

7. **Qualified Conclusion:** Based on our review conducted and procedures performed as stated in paragraphs 3 and 4 above and based on the consideration of the review report of the other auditors referred to in paragraph 8 below, except for the effects of the matter described in the Basis for Qualified Conclusion paragraph 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, 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 Matter

8. The Statement includes the interim financial results of the wholly owned subsidiary, Premier Tissues India Limited, which have not been reviewed by us, whose interim financial results, before consolidation adjustments, reflect total assets of Rs. 6,804.93 lakhs as at 30 September 2026, total revenues of Rs. 2,976.50 lakhs and Rs. 5,421.22 lakhs, net profit after tax of Rs. 53.71 lakhs and Rs. 35.13 lakhs and total comprehensive income of Rs. 53.71 lakhs and Rs. 35.13 lakhs for the quarter and half year ended 30 September 2026 respectively, and net cash inflows of Rs. 14.63 lakhs for the half year ended on that date, as considered in the Statement. These interim financial results have been reviewed by other auditors in accordance with SRE 2410, whose report, in which they have expressed an unmodified conclusion, has been furnished to us by the Management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraphs 3 and 4 above.

Our conclusion on the Statement is not modified in respect of this matter.

For Mohan & Mohan Associates
Chartered Accountants
Firm Registration No. 002092S

MOHAN & MOHAN ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ Reg No: 002092S TRIVANDRUM

R Suresh Mohan
Partner
Membership No. 013398
UDIN: 26013398XCGAME6894

Place: Thiruvananthapuram
Date: 12 November 2026

RUBFILA
International Limited

STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS

(For Audit Report with Modified Opinion)
[Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015]

Statement for the Quarter Ended September 30, 2026 (Standalone)

Name of Listed Entity: RUBFILA INTERNATIONAL LTD

I. Statement on Impact of Audit Qualifications on Unaudited Financial Results

Particulars	Unaudited Figures (Before Adjusting for Qualifications) (₹ Lakhs)	Adjusted Figures (After Adjusting for Qualifications) (₹ Lakhs)
Turnover / Total Income	14319.05	14319.05
Total Expenditure	13650.88	13620.88
Net Profit / (Loss)	503.95	526.40
Earnings Per Share (₹)	0.93	0.97
Total Assets	35825.62	35825.62
Total Liabilities	6736.94	5682.56
Net Worth	29088.68	30143.06
Any Other Financial Item considered relevant	Nil	Nil

II. Audit Qualification

Particulars	Details
Details of Audit Qualification	The Company carries a balance of ₹1,409.00 lakhs described as "Provision for Contingencies" as at 30 September 2026 (31 March 2026: ₹1,349.00 lakhs), accumulated by charges to the Statement of Profit and Loss over the preceding eleven years, including ₹30.00 lakhs charged during the quarter, with no utilisation, reversal or reclassification in any year or during the quarter. Notwithstanding specific inquiries by auditors, no past event giving rise to a present obligation, and no claimant, counter-party, demand or proceeding, has been identified in respect of this balance, management's explanation being that it is carried towards possible unascertained liabilities that may arise from the regulatory and legal environment in which the Company operates. Recognition of this provision is not in accordance with Ind AS 37 "Provisions, Contingent Liabilities and Contingent Assets", as no present obligation arising from a past event has been established and the amount does not represent a best estimate of the expenditure required to settle any identifiable obligation; nor does the accompanying Statement disclose the nature of the obligation, the expected timing of any outflow or the basis on which the amount has been determined, as required by Ind AS 37 read

	with Ind AS 34. Had the charge for the quarter not been recognised, profit before tax for the quarter ended 30 September 2026 would have been higher by ₹30.00 lakhs; provisions as at that date are overstated, and other equity understated, by ₹1,409.00 lakhs before consequential tax effects, if any, of which ₹1,349.00 lakhs relates to periods up to 31 March 2026. Further the appropriateness of the accumulated provision balance of Rs.1409 lacs could not be established based on the explanations and information made available to us.
Type of Audit Qualification	Qualified Opinion
Frequency of Qualification	Subsequent Time
For Audit Qualification where impact is quantified by Auditor – Management's Views	The practice of creating a provision for contingencies started in 2014-15. Initially, we were providing Rs 15 lakhs every quarter ie Rs 60 lakhs per annum. Later on it was enhanced to Rs 30 lakhs per quarter ie Rs 120 lakhs per annum. This amount was arrived after considerable deliberation by the Board in view of perceived uncertainties in the business especially on the legal and regulatory environment. The Board is of the considered view that this provision is commensurate with the size of the company. As and when the Board feels that the aggregate amount of such provision is adequate the need for further provision will not be necessary. The company has been consistently specifying the nature of this provision by way of notes to accounts every year very explicitly so that the reader of the report is not misled. The Audit Committee of the company and the Board in their meeting held on 12-11-2026 has once again deliberated on this issue and considers it prudent to continue with the provision.
Management's Estimation of Impact	Please refer to the table at Sl. No.I above.
Auditors' Comments	Refer to the modified opinion contained in the Independent Auditors' Report.

III. Signatories

We hereby confirm that the above statement fairly presents the impact of the audit qualification on the financial results of the Company for the quarter ended 30-09-2026.

Designation	Name	Signature
Managing Director / CEO	G. Krishna Kumar	
Chief Financial Officer	N N Parameswaran	

Chairman – Audit Committee D G Rajan

Statutory Auditor R Suresh Mohan

MOHAN & MOHAN ASSOCIATES Reg No: 02092S TRIVANDRUM CHARTERED ACCOUNTANTS

Place: Palakkad

Date: 12-11-2026

Registered Office: 16/953, NIDA, Menonpara Road, Kanjikode P.O., Palakkad - 678 621. Kerala, India.
Tel : +91 491 2567261-64, Fax : +91 491 2567260
email: info@rubfila.com, ho@rubfila.co.in, rubfila@gmail.com, website: www.rubfila.com
CIN : L25199KL1993PLC007018

RUBFILA
International Limited

STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS

(For Audit Report with Modified Opinion)
[Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015]

Statement for the Quarter Ended September 30, 2026 (Consolidated)

Name of Listed Entity: RUBFILA INTERNATIONAL LTD

I. Statement on Impact of Audit Qualifications on unaudited Financial Results

Particulars	Unaudited Figures (Before Adjusting for Qualifications) (₹ Lakhs)	Adjusted Figures (After Adjusting for Qualifications) (₹ Lakhs)
Turnover / Total Income	17167.75	17167.75
Total Expenditure	16412.59	16382.59
Net Profit / (Loss)	556.74	579.19
Earnings Per Share (₹)	1.03	1.07
Total Assets	39371.20	39371.20
Total Liabilities	8272.03	7217.65
Net Worth	31099.17	32153.55
Any Other Financial Item considered relevant	Nil	Nil

II. Audit Qualification

Particulars	Details
Details of Audit Qualification	The Holding Company carries a balance of ₹1,409.00 lakhs described as "Provision for Contingencies" as at 30 September 2026 (31 March 2026: ₹1,349.00 lakhs), accumulated by charges to the Statement of Profit and Loss over the preceding eleven years, including ₹30.00 lakhs charged during the quarter, with no utilisation, reversal or reclassification in any year or during the quarter. Notwithstanding specific inquiries by auditors, no past event giving rise to a present obligation, and no claimant, counter-party, demand or proceeding, has been identified in respect of this balance, management's explanation being that it is carried towards possible unascertained liabilities that may arise from the regulatory and legal environment in which the Company operates. Recognition of this provision is not in accordance with Ind AS 37 "Provisions, Contingent Liabilities and Contingent Assets", as no present obligation arising from a past event has been established and the amount does not represent a best estimate of the expenditure required to settle any identifiable obligation; nor does the accompanying Statement disclose the nature of the obligation, the

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	expected timing of any outflow or the basis on which the amount has been determined, as required by Ind AS 37 read with Ind AS 34. Had the charge for the quarter not been recognised, profit before tax for the quarter ended 30 September 2026 would have been higher by ₹30.00 lakhs; provisions as at that date are overstated, and other equity understated, by ₹1,409.00 lakhs before consequential tax effects, if any, of which ₹1,349.00 lakhs relates to periods up to 31 March 2026. Further the appropriateness of the accumulated provision balance of Rs.1409 lacs could not be established based on the explanations and information made available to us.
Type of Audit Qualification	Qualified Opinion
Frequency of Qualification	Subsequent Time
For Audit Qualification where impact is quantified by Auditor – Management's Views	The practice of creating a provision for contingencies started in 2014-15. Initially, we were providing Rs 15 lakhs every quarter ie Rs 60 lakhs per annum. Later on it was enhanced to Rs 30 lakhs per quarter ie Rs 120 lakhs per annum. This amount was arrived after considerable deliberation by the Board in view of perceived uncertainties in the business especially on the legal and regulatory environment. The Board is of the considered view that this provision is commensurate with the size of the company. As and when the Board feels that the aggregate amount of such provision is adequate the need for further provision will not be necessary. The company has been consistently specifying the nature of this provision by way of notes to accounts every year very explicitly so that the reader of the report is not misled. The Audit Committee of the company and the Board in their meeting held on 12-11-2026 has once again deliberated on this issue and considers it prudent to continue with the provision.
Management's Estimation of Impact	Please refer to the table at Sl. No.I above.
Auditors' Comments	Refer to the modified opinion contained in the Independent Auditors' Report.

III. Signatories

We hereby confirm that the above statement fairly presents the impact of the audit qualification on the financial results of the Company for the quarter ended 30-09-2026.

Designation	Name	Signature
Managing Director / CEO	G. Krishna Kumar	
Chief Financial Officer	N N Parameswaran	

RUBFILA
International Limited

Chairman – Audit Committee D G Rajan

Statutory Auditor R Suresh Mohan

MOHAN & MOHAN ASSOCIATES
Reg No: 02092S
TRIVANDRUM
CHARTERED ACCOUNTANTS

Place: Palakkad

Date: 12-11-2026

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