RUBFILA International Limited

RIL/SECTL/2026/
11-08-2026

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.11-08-2026. The meeting commenced at 3.00 p.m. and concluded at 4.10 p.m.

A. Financial Statements:

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

ii) Limited Review Report by the Statutory Auditors on the Financial Results (Standalone / Consolidated) for the Quarter ended 30th June, 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: 2026.08.11 16:05:01 +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 ENDED 30TH JUNE 2026

in ₹ lakhs

No.	Particulars	STANDALONE QUARTER ENDED Jun 30, 2026 (UnAudited)	Mar 31, 2026 (Audited)	Jun 30, 2025 (UnAudited)	YEAR ENDED Mar 31, 2026 (Audited)
1	Revenue from Operations	11,016.57	13,851.15	12,338.71	51,171.86
II	Other Income	127.00	187.76	147.40	679.07
III	**Total Income (I + II)**	**11,143.57**	**14,038.91**	**12,486.11**	**51,850.93**
IV	**Expenses**				
	Cost of Materials Consumed	8,919.93	10,783.68	10,011.34	39,782.67
	Purchase of Stock in Trade	-	-	-	-
	Changes in inventories of Finished Goods Work-in- Progress and Stock in Trade	-556.55	-173.51	-511.57	-427.03
	Employee Benefits Expense	651.38	644.42	649.09	2,600.27
	Finance Costs	0.01	0.48	0.04	3.45
	Depreciation and Amortization Expense	234.20	229.99	218.16	896.30
	Other Expenses	1,088.47	1,401.06	1,321.09	5,442.26
	Total Expenses	**10,337.44**	**12,886.12**	**11,688.15**	**48,297.92**
V	**Profit before Exceptional Items & Tax (III-IV)**	**806.13**	**1,152.79**	**797.96**	**3,553.01**
VI	Exceptional Items	-	-	-	-
VII	**Profit before Tax (V-VI)**	**806.13**	**1,152.79**	**797.96**	**3,553.01**
VIII	**Tax Expense**				
	1 Current Tax	189.87	313.82	193.13	849.91
	2 Deferred Tax	16.56	14.34	8.70	72.97
	Total Tax Expense	**206.43**	**328.16**	**201.83**	**922.88**
IX	**Profit for the period (VII-VIII)**	**599.70**	**824.63**	**596.13**	**2,630.13**
X	**Other Comprehensive Income**				
	i Items that will not be reclassified to profit or loss	-	115.54	-	115.54
	ii Income tax relating to items that will not be reclassified to Profit and Loss	-	-29.08	-	-29.08
		-	**86.46**	**-**	**86.46**
XI	**Total Comprehensive Income (IX+X)**	599.70	911.09	596.13	**2,716.59**
XII	Paid-Up Equity Share Capital (Face Value of Rs.5/-)	2713.38	2713.38	2713.38	2,713.38
XIII	Other Equity	**26,956.71**	**26,356.97**	**25,321.88**	**26,356.97**
XIV	**Earning per Equity Share in Rs. Ps.**				
	a Basic in Rs. Ps.	**1.11**	**1.68**	**1.10**	**5.01**
	b Diluted in Rs. Ps.	**1.11**	**1.68**	**1.10**	**5.01**
XV	Net Worth	**29,670.09**	**29,070.35**	**28,035.26**	**29,070.35**

RUBFILA INTERNATIONAL LTD PALAKKAD

RUBFILA INTERNATIONAL LIMITED

STANDALONE STATEMENT OF ASSETS & LIABILITIES (Unaudited)

₹ in Lakhs

Particulars	Note	STANDALONE As at 30 June 2026	As at 31 March 2026
Assets			
1. Non-current assets			
Property, plant and equipment	2	14,198.05	14,139.86
Capital work-in-progress	3	17.40	125.93
Other intangible asset	4	6.96	7.31
Financial assets		-	
Investments	5	3,200.14	3,200.14
Other financial assets	6	707.57	303.55
Other non-current asset	7	29.01	53.68
		18,159.13	**17,830.47**
2. Current assets			
Inventories	8	3,905.29	3,310.63
Financial assets			
Trade receivables	9	5,733.12	7,022.04
Cash and cash equivalents	10	1,469.71	649.24
Bank balance other than cash and cash equivalents	11	1,954.96	2,339.82
Loans	12	2,575.00	2,575.00
Other financial assets	6.2	144.36	187.70
Current tax Asset (Net)	15	-	-
Other current assets	7.2	699.44	475.28
		16,481.88	**16,559.71**
Total Assets		**34,641.01**	**34,390.18**
Equity & Liabiilities			
1. Equity			
Equity Share capital	14	2,713.38	2,713.38
Other equity (Reserves & Surplus)	15	26,956.71	26,356.97
		29,670.09	**29,070.35**
2. Liabilities			
Non-current liabilities			
Provisions (non Current)	16	1,498.68	1,472.70
Deferred tax liabilities (Net)	29.1	1,101.07	1,084.51
Other non -current liabilities	17	6.55	6.50
		2,606.30	**2,563.71**
Current liabilities			
Financial liabilities			
Trade Payables outstanding dues of:			
Micro enterprises and small enterprises	18	644.03	910.07
Creditors other than micro enterprises and small enterprises		1,140.55	1,404.48
Other financial liabilities	19	313.93	253.87
Current tax liabilities (Net)	20	111.03	69.17
Other current liabilities	17.2	101.46	64.60
Provisions	16.4	53.62	53.93
		2,364.62	**2,756.12**
Total Liabilities		**34,641.01**	**34,390.18**

RUBFILA INTERNATIONAL LTD. PALAKKAD

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

₹ in Lakhs

	Particulars	Period ended 30 June 2026	Year ended 31 March 2026
I	**Cash flow from operating activities**		
	Profit before tax	**806.13**	**3,553.01**
	Adjustments to reconcile profit before tax to net cash flows		
	Depreciation and amortisation expenses	234.20	896.30
	Finance costs	0.01	3.45
	Allowance for doubtful debts and advances	-	16.65
	Gain on disposal of property , plant and equipment	-	-3.67
	Fair value adjustment of a contigent consideration	-	-
	Interest income	-107.75	-384.94
	Operating profit before working capital changes	932.59	4,080.80
	Adjustments for :		
	(Increase)/decrease in inventories	-594.66	-575.29
	(Increase)/decrease in trade receivables	1,288.92	-1076.92
	(Increase)/decrease in loans, advance and other assets	-404.02	9.33
	(Increase)/decrease in other bank balances	384.86	-2,321.77
	(Increase)/decrease in other assets	-180.82	-518.19
	Increase/ (decrease) in Trade, other payables and provisions	-407.31	130.25
	Cash flows from operating activities	**1,019.56**	**-271.79**
	Direct taxes paid (Net of refunds)	-148.01	-789.80
	Net cash flow generated from operating activities (A)	**871.55**	**-1,061.59**
II	**Cash flow from investing activities**		
	Purchase of property, plant and equipment	-158.85	-1,000.65
	Proceeds from sale of property, plant and equipment	-	77.30
	Acquisition of a subsidary, net of cash acquired	-	-
	Interest received	107.75	384.94
	Net cash flow used in investing activities (B)	**-51.10**	**-538.42**
III	**Cash flow from financing activities**		
	Dividend paid to Equity holders	-	-1,085.35
	Finance Cost	-0.01	-3.45
	Net cash flow used in financing activities (C)	**-0.01**	**-1,088.80**
	Net increase in cash and cash equivalents (A+B+C)	**820.44**	**-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	**1,469.68**	**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 June 2026**	**Quarter ended on 31 st March 2026**	**Quarter ended on 30th June 2025**	**Year ended on 31 March 2026**
Current ratio Current assets / Current liabilities	6.97	6.01	6.70	6.01
Inventory turnover ratio-annualised Cost of Goods Sold** / Average inventory	9.27	13.49	13.04	13.02
Trade Receivable turnover ratio-Annualised Revenue from operations / Average trade receivable	6.91	8.50	8.09	7.88
Trade Payables Turnover Cost of Material Consumed** / Average trade payables	17.41	21.91	23.60	18.25
Net Capital Turnover Revenue from operations / Working capital$	3.12	4.01	3.93	3.71
Operating Margin EBITDA- Other Income / Revenue from operations	8.29%	8.63%	7.04%	7.37%
Net Profit/(Loss) Margin Net Profit after tax / Revenue from operations	5.44%	5.95%	4.83%	5.26%
Net worth in ₹ Lakhs	**29670.09**	**29070.35**	**28035.26**	**29070.35**
Net Profit after tax	**599.70**	**824.63**	**596.13**	**2,630.13**
Basic earnings per share	**1.11**	**1.68**	**1.10**	**5.01**
Diluted earnings per share	**1.11**	**1.68**	**1.10**	**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 ENDED 30TH JUNE,2026

in ₹ lakhs

No.	Particulars	Consolidated			
		QUARTER ENDED			YEAR ENDED
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from Operations	13,348.98	16,059.83	14,493.02	60,249.96
II	Other Income	142.51	207.33	179.49	790.44
III	**Total Income (I + II)**	**13,491.49**	**16,267.16**	**14,672.51**	**61,040.40**
IV	**Expenses**				
	Cost of Materials Consumed	10,075.33	12,172.33	11,022.83	44,712.56
	Purchase of Stock in Trade	159.76	137.53	100.71	492.72
	Changes in inventories of Finished Goods Work-in- Progress and Stock in Trade	(458.81)	(349.69)	(433.03)	(687.09)
	Employee Benefits Expense	1,104.75	1,108.01	1,089.26	4,394.48
	Finance Costs	2.50	4.29	2.70	15.25
	Depreciation and Amortization Expense	289.09	283.09	269.58	1,105.71
	Other Expenses	1,535.22	1,888.17	1,727.71	7,293.65
	Total Expenses	**12,707.84**	**15,243.73**	**13,779.76**	**57,327.28**
V	**Profit before exceptional items (III-IV)**	**783.65**	**1,023.43**	**892.75**	**3,713.12**
VI	Exceptional Items	-	-		-
VII	**Profit before Tax (VI-VII)**	**783.65**	**1,023.43**	**892.75**	**3,713.12**
VIII	**Tax Expense**				
	1 Current Tax	194.83	307.53	220.30	927.43
	2 Deferred Tax	8.53	74.06	3.50	124.50
	Total Tax Expense	**203.36**	**381.59**	**223.80**	**1,051.93**
IX	**Profit for the period (VII- VIII)**	**580.29**	**641.84**	**668.95**	**2,661.19**
X	**Other Comprehensive Income**				
	i Items that will not be reclassified to profit or loss	-	93.36		93.36
	ii Income tax relating to items that will not be reclassified to	-	(23.65)		(23.65)
		-	**69.71**	-	**69.71**
XI	**Total Comprehensive Income for the period (IX+X)**	580.29	**711.55**	668.95	**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
XIII	Other Equity	28,914.41	28,334.12	27,357.52	**28,334.12**
XIV	**Earning per Equity Share in Rs. Ps.**				
	a Basic in Rs. Ps.	**1.07**	**1.31**	**1.23**	**5.03**
	b Diluted in Rs. Ps.	**1.07**	**1.31**	**1.23**	**5.03**
XV	Net Worth	**31,627.79**	**31,047.50**	30,070.90	**31,047.50**

RUBFILA INTERNATIONAL LTD
PALAKKAD

Consolidated Statement of Assets & Liabilities (Unaudited)		
All amounts are in Rupees Lakhs unless otherwise stated		
	Consolidated	
Particulars	As at 30 June, 2026 (Unaudited)	As at 31 March, 2026 (Audited)
ASSETS		
1. Non-current assets		
Property, plant and equipment	16,592.67	16,578.39
Capital work-in-progress	573.10	580.75
Other Intangible Asset	41.01	42.84
Right of use of Assets	356.51	361.08
Goodwill	32.76	32.76
Financial assets		
Investments	-	-
Other financial assets	973.39	550.78
Other non -Curent Asset	29.00	53.68
	18,598.44	**18,200.28**
2. Current assets		
Inventories	5,241.44	4,695.61
Financial assets		
Trade Receivables	6,539.94	7,892.94
Cash and cash equivalents	1,685.17	965.50
Bank balance other than Cash and cash equivalents	1,974.51	2,339.81
Loans, Current	3,075.00	3,075.00
Other financial assets	153.91	198.64
Current Tax Asset (Net)	-	-
Other current assets	822.91	579.75
	19,492.88	**19,747.25**
TOTAL	**38,091.32**	**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)	28,914.41	28,334.12
	31,627.79	**31,047.50**
2. Liabilities		
Non-current liabilities		
Financial liabilities		
Lease Liabilities	89.12	92.21
Other financial Liabilities	39.00	40.00
Provisions (non Current)	1,508.11	1,485.63
Deferred tax liabilities (Net)	1,504.68	1,496.15
Other non -Current Liabilities	6.55	6.50
	3,147.46	**3,120.49**
Current liabilities		
Financial liabilities		
Trade Payable due to :		
Micro and small enterprises	872.01	1,219.30
Other than micro and small enterprises	1,616.50	1,913.33
Lease Liabilities	9.11	9.11
Other Financial liabilities	490.51	421.61
Current Tax Liabilities (Net)	65.06	40.14
Other Current liabilities	207.75	120.64
Provisions	55.13	55.41
	3,316.07	**3,779.54**
TOTAL	**38,091.32**	**37,947.53**

RUBFILA INTERNATIONAL LTD. PALAKKAD

Unaudited Consolidated Statement of Cash Flows for the Period ended 30.06.2026

₹ in Lakhs

	Particulars	Year ended 30 June 2026	Year ended 31 March 2026
I	**Cash flow from operating activities**		
	Profit before tax	783.62	3,713.12
	Adjustments to reconcile profit before tax to net cash flows		
	Depreciation and amortisation expenses	289.09	1,105.71
	Finance costs	2.50	15.25
	Gain on disposal of property , plant and equipment	0.91	(3.67)
	Unclaimed credit balances written back	-	(0.17)
	Allownace of expected credit Loss	(7.22)	61.50
	Interest income	(122.83)	(486.58)
		162.45	**692.04**
	Operating profit / (loss) before working capital changes	946.07	4,405.16
	Adjustments for :		
	(Increase)/decrease in inventories	(545.59)	(842.45)
	(Increase)/decrease in trade receivables	1,390.86	(1,235.27)
	(Increase)/decrease in loans, advance and other assets	(320.47)	(48.37)
	(Increase)/decrease in other bank balances	365.31	(1,388.88)
	(Increase)/decrease in other assets	(180.78)	(518.19)
	Increase / (decrease) in Trade, other payables and provisions	(500.85)	324.93
	Cash generated from operations	**1,154.55**	**696.93**
	Income tax paid (Net of refunds)	(289.67)	(982.71)
	Cash flow from operating activities (A)	**864.88**	**(285.78)**
II	**Cash flow from investing activities**		
	Purchase of property, plant and equipment	(265.56)	(1,893.65)
	Proceeds from sale of property, plant and equipment	-	77.30
	(Increase)/decrease in other bank balances	-	
	Interest received	122.83	486.58
	Cash flow used in investing activities (B)	**(142.73)**	**(1,329.77)**
III	**Cash flow from financing activities**		
	Dividend paid to Equity holders	-	(1,085.35)
	Finance Cost	(2.50)	(5.66)
	Payment of lease liabilities	-	
	Net cash flow used in financing activities (C)	**(2.50)**	**(1,091.01)**
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**719.65**	**(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	**1,685.17**	**965.50**

The accompanying notes are an integral part of the financial statements

RUBFILA INTERNATIONAL LTD. PALAKKAD

Segment wise revenue, results, assets and liabilities for the Period ended 30.06.2026

in ₹ lakhs

	Particulars	Standalone					Consolidated				
		Quarter Ended			Year ended		Quarter Ended			Year ended	
		30.06.2026	31.03.2026	30.06.2025	30.06.2026	31.03.2026	30.06.2026	31.03.2026	30.06.2025	30.06.2026	31.03.2026
		Audited	Audited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
1	**Segment Revenue**										
	Latex Rubber Thread	10,844.78	13,669.27	12,163.75	10,844.78	50,461.97	10,844.78	13,669.27	12,163.75	10,844.78	50,461.97
	Corrugated Carton Box	278.82	320.95	311.58	278.82	1,271.12	278.82	320.95	311.58	278.82	1,271.12
	Paper Tissue	-		-	-	-	2,429.22	2,309.52	2,246.24	2,429.22	9,462.56
	Less Inter Segment Elemination	107.03	139.07	136.60	107.03	561.23	203.84	239.91	228.55	203.84	945.69
	Total Segment Revenue	**11,016.57**	**13,851.15**	**12,338.73**	**11,016.57**	**51,171.86**	**13,348.98**	**16,059.83**	**14,493.02**	**13,348.98**	**60,249.96**
2	**Segment Results**										
	Latex Rubber Thread	784.74	1,127.87	767.88	784.74	3,432.97	784.74	1,127.86	767.88	784.74	3,432.97
	Corrugated Carton Box	21.40	25.40	30.12	21.40	123.49	21.40	25.40	30.12	21.40	123.49
	Paper Tissue	-	-		-		(19.99)	(125.54)	97.45	(19.99)	171.91
	Sub Total	**806.14**	**1,153.27**	**798.00**	**806.14**	**3,556.46**	**786.15**	**1,027.72**	**895.45**	**786.15**	**3,728.37**
	Less Finance Costs	0.01	0.48	0.04	0.01	3.45	2.50	4.29	2.70	2.50	15.25
	Less : unallocable Expenses	-	-	-	-	-	-	-	-	-	-
	Profit before Tax	**806.13**	**1,152.79**	**797.96**	**806.13**	**3,553.01**	**783.65**	**1,023.43**	**892.75**	**783.65**	**3,713.12**
	Less Tax Expense	206.43	328.16	201.83	206.43	922.88	203.36	381.59	223.80	203.36	1,051.93
	Net Profit for the year	**599.70**	**824.63**	**596.13**	**599.70**	**2,630.13**	**580.29**	**641.84**	**668.95**	**580.29**	**2,661.19**
3	**Segment Assets**										
	Latex Rubber Thread	33,453.25	33,245.93	31,442.70	33,453.25	33,245.93	33,453.25	33,245.93	31,442.70	33,453.25	33,245.93
	Corrugated Carton Box Project	1,187.75	1,144.25	1,178.54	1,187.75	1,144.25	1,137.53	1,110.34	1,157.47	1,137.53	1,110.34
	Paper Tissue	-	-	-			6,673.49	6,763.37	6,580.50	6,673.49	6,763.37
	Total Segment Assets	**34,641.00**	**34,390.18**	**32,621.24**	**34,641.00**	**34,390.18**	**41,264.27**	**41,119.64**	**39,180.67**	**41,264.27**	**41,119.64**
4	**Segment Liabilities**										
	Latex Rubber Thread	4,719.78	5,161.74	4,386.99	4,719.78	5,161.74	4,715.58	5,157.54	4,386.99	4,715.58	5,157.54
	Corrugated Carton Box Project	140.13	88.92	135.47	140.13	88.92	140.13	88.92	135.47	140.13	88.92
	Paper Tissue	-	-	-			1,542.78	1,613.44	1,360.72	1,542.78	1,613.44
	Total Segment Liabilities	**4,859.91**	**5,250.66**	**4,522.46**	**4,859.91**	**5,250.66**	**6,398.49**	**6,859.90**	**5,883.18**	**6,398.49**	**6,859.90**

RUBFILA INTERNATIONAL LTD. PALAKKAD

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 Period ended 30th June 2026 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". The Company publishes the standalone financial results along with the consolidated financial results.

4. The number of Investor Complaints pending at the beginning of the quarter was nil, two 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 Period ended 30th June 2026 were reviewed by the audit committee and approved by the Board of Directors and taken on record at the meetings held on 11th August 2026 and the auditors have issued a modified opinion on the same.

6. The figures for the quarters ended 31st March 2026 is the balancing figures between audited figures in respect of the full financial year up to 31st March 2026 and the unaudited published year to date figures up to 31st December 2025, being the date of the end of the third quarter of the respective financial years, which were subjected to limited review.

7. 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 Group has assessed the incremental financial impact if any, due to these changes, taking into consideration the best

RUBFILA INTERNATIONAL LTD.
PALAKKAD

information available read with the FAQs released by the Ministry of Labour & Employment and the Institute of Chartered Accountants of India. Considering the materiality and non-recurring nature of this impact, the Group has no incremental charges in the standalone and consolidated financial results for the quarter ended June 30, 2026, respectively. The Group continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications/ additional guidance from authorities and will continue to assess the accounting implications basis such developments/ guidance if any

For and on behalf of Board of Directors

RUBFILA INTERNATIONAL LTD

G. KRISHNA KUMAR

Managing Director

PALAKKAD

August 11th 2026

RUBFILA INTERNATIONAL LTD.
PALAKKAD

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 June 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	11143.57	11143.57
Total Expenditure	10337.44	10307.44
Net Profit / (Loss)	599.70	282.63
Earnings Per Share (₹)	1.11	0.52
Total Assets	34641.01	34641.01
Total Liabilities	4970.02	3938.99
Net Worth	29670.09	30702.02
Any Other Financial Item considered relevant	Nil	Nil

II. Audit Qualification

Particulars	Details
Details of Audit Qualification	The Company carries a balance of ₹1,379.00 lakhs described as "Provision for Contingencies" as at 30 June 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 dces 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 June 2026 would have been higher by ₹30.00 lakhs; provisions as at that date are overstated, and other equity understated, by ₹1,379.00 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.1379 lacs could not be established based on the explanations and information made available to us.
Type of Audit Qualification	Qualified Opinion
Frequency of Qualification	Second 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 11-08-2026 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 audited financial results of the Company.

Designation	Name	Signature
Managing Director / CEO	G. Krishna Kumar	
Chief Financial Officer	N N Parameswaran	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: 11-08-2026

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 June 30, 2026 (Consolidated)

Name of Listed Entity: RUBFILA INTERNATIONAL LTD

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

Particulars	Unaudited Figures (Before Adjusting for Qualifications) (₹ Lakhs)	Adjusted Figures (After Adjusting for Qualifications) (₹ Lakhs)
Turnover / Total Income	13491.49	13491.49
Total Expenditure	12707.84	12677.84
Net Profit / (Loss)	580.29	263.22
Earnings Per Share (₹)	1.07	0.49
Total Assets	38091.32	38091.32
Total Liabilities	6463.53	5431.60
Net Worth	31627.79	32659.72
Any Other Financial Item considered relevant	Nil	Nil

II. Audit Qualification

Particulars	Details
Details of Audit Qualification	The Holding Company carries a balance of ₹1,379.00 lakhs described as "Provision for Contingencies" as at 30 June 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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CIN : L25199KL1993PLC007018

RUBFILA
International Limited

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 June 2026 would have been higher by ₹30.00 lakhs; provisions as at that date are overstated, and other equity understated, by ₹1,379.00 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.1379 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 11-08-2026 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 audited financial results of the Company.

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

Registered Office: 16/953, NIDA, Menonpara Road, Kanjikode P.O., Palakkad - 678 621. Kerala, India.
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CIN : L25199KL1993PLC007018

Chairman – Audit Committee	D G Rajan	×
Statutory Auditor	R Suresh Mohan	

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

Place: Palakkad

Date: 11-08-2026

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CIN : L25199KL1993PLC007018

Mohan & Mohan Associates
Chartered Accountants

A-21, Jawahar Nagar
Kawdiar
Trivandrum - 695 003
Telephone : 0471-2721731, 2722813
Fax : 0471-2720580
E-mail : suresh_mohan@vsnl.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 June 2026 which are included in the accompanying standalone statement of unaudited financial results for the quarter ended 30 June 2026. 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 Standalone 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 standalone 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the standalone 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 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. **Qualified conclusion:** Based on our review conducted as stated above, except for the effects of the matter described in the Basis for Qualified Conclusion paragraph below, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared, in all material respects, 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 terms of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. **Basis of qualified conclusion:** The Company carries a balance of ₹1,379.00 lakhs described as "Provision for Contingencies" as at 30 June 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 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 for the quarter not been

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

recognised, profit before tax for the quarter ended 30 June 2026 would have been higher by ₹30.00 lakhs; provisions as at that date are overstated, and other equity understated, by ₹1,379.00 lakhs before consequential tax effects, if any, of which ₹1,349.00 lakhs 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.

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

R Suresh Mohan
(Partner)
Membership No.: 013398
UDIN: 26013398GTXRUQ9186

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

Thiruvananthapuram
11 August 2026

Mohan & Mohan Associates
Chartered Accountants

A-21, Jawahar Nagar
Kawdiar
Trivandrum - 695 003
Telephone : 0471-2721731, 2722813
Fax : 0471-2720580
E-mail : suresh_mohan@vsnl.com

Review report

To the board of directors of Rubfila International Limited

1. We have reviewed the accompanying Unaudited Consolidated Financial Results ('the Consolidated 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 June 2026 which are included in the accompanying 'Statement of Unaudited Consolidated Financial Results for the quarter. 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. **Qualified conclusion:** Based on our review conducted as stated above, except for the effects of the matter described in the Basis for Qualified Conclusion paragraph 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 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 terms of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. The Holding Company carries a balance of ₹1,379.00 lakhs described as "Provision for Contingencies" as at 30 June 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 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.

   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

MOHAN & MOHAN ASSOCIATES Reg. No: 02092S TRIVANDRUM been established and the amount does not represent a best estimate of the expenditure required to settle any identifiable obligation; nor does the accompanying Consolidated 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, consolidated profit before tax for the quarter ended 30 June 2026 would have been higher by ₹30.00 lakhs; provisions as at that date are overstated, and other equity understated, by ₹1,379.00 lakhs before consequential tax effects, if any, of which ₹1,349.00 lakhs 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.

Other Matters

8. The Consolidated Statement includes the financial results of the Holding Company's wholly owned subsidiary, M/s Premier Tissues India Limited, comprising the Group's share of revenues of ₹2,444.72 lakhs, net loss of ₹18.58 lakhs and total comprehensive loss of ₹18.58 lakhs for the quarter ended 30 June 2026, as considered in the Consolidated Statement. 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 report, vide which they have expressed an unmodified conclusion, has been furnished to us by the Management. Our conclusion on the Consolidated 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 Consolidated Statement is not modified in respect of this matter.

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

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

R Suresh Mohan
(Partner)
Membership No.: 013398
UDIN: 26013398BYGYJS7797

Thiruvananthapuram
11 August 2026