

RIL/SECTL/2025/
12-02-2025

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;12-02-2025. The meeting commenced at 4.00 p.m. and concluded at 7.30 p.m.

A. Financial Statements:

- i) Un-audited Financial Results (Standalone / Consolidated) for the quarter ended 31st December, 2024.
- ii) Limited Review Report by the Statutory Auditors on the Financial Results (Standalone / Consolidated) for the Quarter ended 31st December, 2024.

The above information will also be made available on the Company's website www.rubfila.com

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: 2025.02.12 19:35:13
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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 31st DEC 2024

in ₹ lakhs

| No. | Particulars | STANDALONE | | | | | |
|------|---|------------------|------------------|-----------------|-------------------|------------------|------------------|
| | | QUARTER ENDED | | | NINE MONTHS ENDED | | YEAR ENDED |
| | | Dec 31, 2024 | Sep 30, 2024 | Dec 31, 2023 | Dec 31, 2024 | Dec 31, 2023 | Mar 31, 2024 |
| | | (UnAudited) | (UnAudited) | (UnAudited) | (UnAudited) | (UnAudited) | (Audited) |
| I | Revenue from Operations | 11,715.76 | 11,445.86 | 8,210.39 | 34,250.75 | 27,838.16 | 38,601.83 |
| II | Other Income | 131.15 | 122.81 | 78.09 | 374.89 | 506.71 | 609.08 |
| III | Total Income (I + II) | 11,846.91 | 11,568.67 | 8,288.48 | 34,625.64 | 28,344.87 | 39,210.91 |
| IV | Expenses | | | | | | |
| | Cost of Materials Consumed | 8,812.18 | 8,937.67 | 6,547.97 | 26,417.39 | 20,850.81 | 28,884.64 |
| | Purchase of Stock in Trade | - | - | - | - | - | - |
| | Changes in inventories of Finished Goods Work-in- Progress and Stock in Trade | 26.17 | 84.23 | -312.77 | -88.47 | 85.22 | 183.30 |
| | Employee Benefits Expense | 589.40 | 578.86 | 564.54 | 1,755.90 | 1,550.88 | 2,154.63 |
| | Finance Costs | 0.13 | 0.39 | 0.04 | 0.64 | 0.13 | 0.29 |
| | Depreciation and Amortization Expense | 223.83 | 223.36 | 229.17 | 669.97 | 648.07 | 881.88 |
| | Other Expenses | 1,314.97 | 1,117.09 | 1,107.27 | 3,584.46 | 3,427.29 | 4,613.77 |
| | Total Expenses | 10,966.68 | 10,941.60 | 8,136.23 | 32,339.89 | 26,562.40 | 36,718.51 |
| V | Profit before Exceptional Items & Tax (III-IV) | 880.23 | 627.07 | 152.25 | 2,285.75 | 1,782.47 | 2,492.40 |
| VI | Exceptional Items | - | - | - | - | - | - |
| VII | Profit before Tax (V-VI) | 880.23 | 627.07 | 152.25 | 2,285.75 | 1,782.47 | 2,492.40 |
| VIII | Tax Expense | | | | | | |
| | 1 Current Tax | 203.47 | 142.86 | -3.61 | 523.10 | 304.80 | 458.86 |
| | 2 Deferred Tax | 20.16 | 24.38 | 39.55 | 66.63 | 94.95 | 128.39 |
| | Total Tax Expense | 223.63 | 167.24 | 35.94 | 589.73 | 399.75 | 587.25 |
| IX | Profit for the period (VII-VIII) | 656.60 | 459.83 | 116.31 | 1,696.02 | 1,382.72 | 1,905.15 |
| X | Other Comprehensive Income | | | | | | |
| | i Items that will not be reclassified to profit or loss | - | - | - | - | - | -35.84 |
| | Income tax relating to items that will not be reclassified to Profit and Loss | - | - | - | - | - | 9.02 |
| | ii | - | - | - | - | - | -26.82 |
| XI | Total Comprehensive Income (IX+X) | 656.60 | 459.83 | 116.31 | 1,696.02 | 1,382.72 | 1,878.33 |
| XII | Paid-Up Equity Share Capital (Face Value of Rs.5/-) | 2713.38 | 2713.38 | 2,713.38 | 2,713.38 | 2,713.38 | 2,713.38 |
| XIII | Other Equity | 23,907.60 | 23,250.99 | 22,367.23 | 23,907.60 | 22,367.23 | 22,862.79 |
| XIV | Earning per Equity Share in Rs. Ps. | | | | | | |
| | a Basic in Rs. Ps. | 1.21 | 0.85 | 0.21 | 3.13 | 2.55 | 3.46 |
| | b Diluted in Rs. Ps. | 1.21 | 0.85 | 0.21 | 3.13 | 2.55 | 3.46 |
| XV | Net Worth | 26,620.98 | 25,964.37 | 25,080.61 | 26,620.98 | 25,080.61 | 25,576.17 |



Statement of Unaudited Standalone Cash Flow Statement for the Period ended 31 Dec 2024

₹ in Lakhs

| Particulars | Year ended 31 Dec 2024 | Year ended 31 March 2024 |
|--|---------------------------|-----------------------------|
| I Cash flow from operating activities | | |
| Profit before tax | 2,285.75 | 2,492.37 |
| Adjustments to reconcile profit before tax to net cash flows | | |
| Depreciation and amortisation expenses | 669.97 | 881.88 |
| Finance costs | 0.64 | 0.29 |
| Allowance for doubtful debts and advances | - | 5.04 |
| Gain on disposal of property , plant and equipment | - | -0.31 |
| Gain on disposal of Investment property | - | -192.34 |
| Fair value adjustment of a contingent consideration | - | - |
| Interest income | -236.22 | -270.91 |
| Operating profit before working capital changes | 2,720.14 | 2,916.02 |
| Adjustments for : | | |
| (Increase)/ decrease in inventories | -300.00 | 17.47 |
| (Increase)/ decrease in trade receivables | -888.79 | -503.49 |
| (Increase)/ decrease in loans, advance and other assets | 6.93 | -30.48 |
| (Increase)/ decrease in other bank balances | -6.91 | 6.24 |
| (Increase)/ decrease in other assets | -13.62 | 21.05 |
| Increase/ (decrease) in Trade, other payables and provisions | 70.33 | 56.78 |
| Cash flows from operating activities | 1,588.08 | 2,483.59 |
| Direct taxes paid (Net of refunds) | -444.85 | -495.42 |
| Net cash flow generated from operating activities (A) | 1,143.23 | 1,988.17 |
| II Cash flow from investing activities | | |
| Purchase of property, plant and equipment | -451.19 | -285.88 |
| Proceeds from sale of property, plant and equipment | - | 320.49 |
| Investment in unquoted shares | - | - |
| Acquisition of a subsidiary, net of cash acquired | - | - |
| Interest received | 236.22 | 270.91 |
| Net cash flow used in investing activities (B) | -214.97 | 305.52 |
| III Cash flow from financing activities | | |
| Proceeds from issue of equity shares | - | - |
| Proceeds from exercise of share options | - | - |
| Share Application money received | - | - |
| Dividend paid to Equity holders | -651.21 | -651.21 |
| Finance Cost | -0.64 | -0.29 |
| Net cash flow generated from / (used in) financing activities (C) | -651.85 | -651.50 |
| Net increase in cash and cash equivalents (A+B+C) | 276.41 | 1,642.19 |
| Cash and cash equivalents at the beginning of the year | 2,018.21 | 376.02 |
| Cash and cash equivalents at the end of the year | 2,294.62 | 2,018.21 |



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 31st December 2024 | Quarter ended on 30 September 2024 | Quarter ended on 31st December 2023 | Nine Months ended on 31 December 2024 | Nine Months ended on 31 December 2023 | Year ended on 31 March 2024 |
|--|-------------------------------------|------------------------------------|-------------------------------------|---------------------------------------|---------------------------------------|-----------------------------|
| Current ratio | | | | | | |
| Current assets / Current liabilities | 5.58 | 5.91 | 5.22 | 5.58 | 5.22 | 5.04 |
| Inventory turnover ratio-annualised | | | | | | |
| Cost of Goods Sold** / Average inventory | 13.25 | 13.76 | 11.27 | 14.01 | 12.06 | 12.30 |
| Trade Receivable turnover ratio-Annualised | | | | | | |
| Revenue from operations / Average trade receivable | 7.87 | 7.74 | 7.66 | 8.48 | 9.05 | 8.23 |
| Trade Payables Turnover | | | | | | |
| Cost of Material Consumed** / Average trade payables | 24.88 | 26.65 | 16.15 | 21.21 | 16.86 | 16.59 |
| Net Capital Turnover | | | | | | |
| Revenue from operations / Working capital\$ | 4.24 | 4.42 | 3.69 | 4.14 | 4.17 | 4.00 |
| Operating Margin | | | | | | |
| EBITDA- Other Income / Revenue from operations | 8.31% | 6.36% | 3.69% | 7.54% | 6.91% | 7.16% |
| Net Profit/(Loss) Margin | | | | | | |
| Net Profit after tax / Revenue from operations | 5.60 | 4.02 | 1.42 | 4.95 | 4.97 | 4.87 |
| Net worth in ₹ Lakhs | | | | | | - |
| Net Profit after tax | 656.60 | 459.83 | 116.31 | 1,696.02 | 1,382.72 | 1,878.30 |
| Basic earnings per share | 1.21 | 0.85 | 0.21 | 3.13 | 2.55 | 3.46 |
| Diluted earnings per share | 1.21 | 0.85 | 0.21 | 3.13 | 2.55 | 3.46 |

*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 THE QUARTER ENDED 31st DEC ,2024

in ₹ lakhs

| No. | Particulars | Consolidated | | | | | |
|------|---|------------------|------------------|------------------|-------------------|------------------|------------------|
| | | Quarter Ended | | | NINE MONTHS ENDED | | YEAR ENDED |
| | | 31.12.2024 | 30.09.2024 | 31.12.2023 | 31.12.2024 | 31.12.2023 | 31.03.2024 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| I | Revenue from Operations | 13,796.57 | 13,474.53 | 10,294.05 | 40,294.45 | 34,117.23 | 46,979.56 |
| II | Other Income | 160.33 | 159.48 | 98.38 | 464.57 | 628.37 | 754.64 |
| III | Total Income (I + II) | 13,956.90 | 13,634.01 | 10,392.43 | 40,759.02 | 34,745.60 | 47,734.20 |
| IV | Expenses | | | | | | |
| | Cost of Materials Consumed | 9,845.01 | 10,081.65 | 7,655.01 | 29,756.95 | 24,165.03 | 33,262.93 |
| | Purchase of Stock in Trade | 105.15 | 80.28 | 77.63 | 273.80 | 179.30 | 279.48 |
| | Changes in inventories of Finished Goods Work-in- Progress and Stock in Trade | 37.98 | (9.40) | (336.95) | (352.59) | 301.34 | 385.98 |
| | Employee Benefits Expense | 995.34 | 936.40 | 883.88 | 2,869.07 | 2,491.56 | 3,415.83 |
| | Finance Costs | 3.12 | 3.24 | 18.34 | 9.37 | 28.78 | 31.96 |
| | Depreciation and Amortization Expense | 274.49 | 273.97 | 274.43 | 821.19 | 781.40 | 1,060.83 |
| | Other Expenses | 1,624.22 | 1,451.08 | 1,452.02 | 4,533.76 | 4,494.21 | 6,036.80 |
| | Total Expenses | 12,885.31 | 12,817.22 | 10,024.36 | 37,911.55 | 32,441.62 | 44,473.81 |
| V | Profit before exceptional items (III-IV) | 1,071.59 | 816.80 | 368.07 | 2,847.47 | 2,303.98 | 3,260.39 |
| VI | Exceptional Items | - | - | - | - | - | - |
| VII | Profit before Tax (VI-VII) | 1,071.59 | 816.80 | 368.07 | 2,847.47 | 2,303.98 | 3,260.39 |
| VIII | Tax Expense | | | | | | |
| | 1 Current Tax | 243.38 | 199.11 | 43.23 | 669.42 | 433.95 | 654.05 |
| | 2 Deferred Tax | 32.20 | 13.41 | 42.40 | 65.11 | 39.41 | 66.47 |
| | Total Tax Expense | 275.58 | 212.52 | 85.63 | 734.53 | 473.36 | 720.52 |
| IX | Profit for the period (VII- VIII) | 796.01 | 604.28 | 282.44 | 2,112.94 | 1,830.62 | 2,539.87 |
| X | Other Comprehensive Income | | | | | | |
| | i Items that will not be reclassified to profit or loss | - | - | - | - | - | (45.90) |
| | ii Income tax relating to items that will not be reclassified to | - | - | - | - | - | 11.48 |
| | | - | - | - | - | - | (34.42) |
| XI | Total Comprehensive Income for the period (IX+X) | 796.01 | 604.28 | 282.44 | 2,112.94 | 1,830.62 | 2,505.45 |
| 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 | 25,811.06 | 25,015.05 | 23,674.49 | 25,811.06 | 23,674.49 | 24,349.32 |
| XIV | Earning per Equity Share in Rs. Ps. | | | | | | |
| | a Basic in Rs. Ps. | 1.47 | 1.11 | 0.52 | 3.89 | 3.37 | 4.62 |
| | b Diluted in Rs. Ps. | 1.47 | 1.11 | 0.52 | 3.89 | 3.37 | 4.62 |
| XV | Net Worth | 28,524.44 | 27,728.43 | 26,387.87 | 28,524.44 | 26,387.87 | 27,062.70 |



Consolidated Unaudited Statement of Cash Flows for the period ended 31 Dec 2024

₹ in Lakhs

| Particulars | Period ended 31 Dec 2024 | Year ended 31 March 2024 |
|---|-----------------------------|-----------------------------|
| I Cash flow from operating activities | | |
| Profit before tax | 2,847.47 | 3,260.39 |
| Adjustments to reconcile profit before tax to net cash flows | - | |
| Depreciation and amortisation expenses | 810.25 | 1,046.24 |
| Finance costs | 0.64 | 31.96 |
| Gain on disposal of property , plant and equipment | - | (2.35) |
| Gain on disposal of Investment property | - | (192.34) |
| (Profit)/ Loss on disposal of assets | (11.78) | - |
| Unclaimed credit balances written back | - | (62.66) |
| Allowance of expected credit Loss | - | 15.37 |
| Interest income | (313.21) | (350.99) |
| Interest Expenses | 8.73 | - |
| | 494.63 | 485.23 |
| Operating profit / (loss) before working capital changes | 3,342.10 | 3,745.62 |
| Adjustments for : | - | 0 |
| (Increase)/ decrease in inventories | (587.84) | 289.27 |
| (Increase)/ decrease in trade receivables | (925.41) | (659.51) |
| (Increase)/ decrease in loans, advance and other assets | 394.82 | 253.66 |
| (Increase)/ decrease in other bank balances | (6.91) | 6.24 |
| (Increase)/ decrease in other assets | (13.62) | 21.05 |
| Increase / (decrease) in Trade, other payables and provisions | 92.30 | 21.32 |
| Cash generated from operations | 2,295.44 | 3,677.65 |
| Income tax paid (Net of refunds) | (935.54) | (885.95) |
| Cash flow from operating activities (A) | 1,359.90 | 2,791.70 |
| II Cash flow from investing activities | | |
| Purchase of property, plant and equipment | (501.03) | (407.43) |
| Proceeds from sale of property, plant and equipment | 35.00 | 322.56 |
| (Increase)/ decrease in other bank balances | (393.15) | -359.19 |
| Interest received | 313.21 | 350.99 |
| Cash flow from investing activities (B) | (545.97) | (93.07) |
| III Cash flow from financing activities | | |
| Proceeds from issue of equity shares | - | - |
| Share Application money received | - | - |
| Dividend paid to Equity holders | (651.21) | (651.21) |
| Finance Cost | (9.37) | (31.96) |
| Paymnet of lease liabilities | (5.92) | -7.23 |
| Net cash flow from / (used in) financing activities (C) | (666.50) | (690.40) |
| Net increase / (decrease) in Cash and cash equivalents (A+B+C) | 147.43 | 2,008.23 |
| Cash and cash equivalents at the beginning of the year | 2,543.83 | 535.57 |
| Cash and cash equivalents at the end of the year | 2,691.26 | 2,543.80 |



| Segment wise revenue, results, assets and liabilities for the Quarter ended 31 Dec 2024 | | | | | | | | | | | | in ₹ lakhs | |
|---|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|--|
| Particulars | Standalone | | | | | | Consolidated | | | | | | |
| | Quarter Ended | | Nine Months Ended | | Year ended | | Quarter Ended | | Nine Months Ended | | Year ended | | |
| | 31.12.2024 | 30.09.2024 | 31.12.2023 | 31.12.2024 | 31.12.2023 | 31.03.2024 | 31.12.2024 | 30.09.2024 | 31.12.2023 | 31.12.2024 | 31.03.2024 | | |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | Unaudited | Audited | Unaudited | Unaudited | Audited | | |
| 1 Segment Revenue | | | | | | | | | | | | | |
| Latex Rubber Thread | 11,890.95 | 11,350.80 | 8,165.38 | 34,250.75 | 27,772.98 | 38,474.74 | 11,890.95 | 11,350.80 | 11,009.00 | 8,165.38 | 27,772.98 | 38,474.74 | |
| Corrugated Carton Box | 335.67 | 213.24 | 136.47 | 742.66 | 323.10 | 127.09 | 335.67 | 213.24 | 742.66 | 45.01 | 65.18 | 127.09 | |
| Paper Tissue | 135.97 | 118.18 | 91.46 | 367.77 | 257.92 | - | 2,173.05 | 2,098.41 | 1,995.17 | 2,129.10 | 6,324.51 | 8,462.71 | |
| Less Inter Segment Elimination | | | | | | | 228.21 | 187.92 | 174.57 | 45.44 | 45.44 | 85.00 | |
| Total Segment Revenue | 12,090.65 | 11,445.86 | 8,210.39 | 34,625.64 | 27,838.16 | 38,601.83 | 14,171.46 | 13,474.53 | 13,023.35 | 10,294.05 | 34,117.23 | 46,979.54 | |
| 2 Segment Results | | | | | | | | | | | | | |
| Latex Rubber Thread | 850.26 | 604.36 | 164.01 | 2,217.78 | 1,827.24 | 2,536.81 | 850.26 | 604.36 | 763.16 | 164.01 | 1,827.24 | 2,536.81 | |
| Paper Tissue | 32.47 | 23.10 | (11.75) | 70.97 | (44.64) | (44.13) | 194.33 | 192.59 | 183.53 | 234.16 | 550.16 | 799.66 | |
| Corrugated Carton Box | 882.73 | 627.46 | 152.26 | 2,288.75 | 1,782.60 | 2,492.69 | 1,077.06 | 820.05 | 962.09 | 386.42 | 2,332.76 | 3,292.35 | |
| Sub Total | 2.49 | 0.39 | 0.04 | 3.00 | 0.13 | 0.29 | 5.47 | 3.25 | 3.01 | 18.34 | 28.78 | 31.96 | |
| Less : unallocable Expenses | | | | | | | | | | | | | |
| Profit before Tax | 880.24 | 677.07 | 152.22 | 2,285.75 | 1,782.47 | 2,492.40 | 1,071.59 | 816.80 | 959.08 | 368.08 | 2,847.47 | 3,260.39 | |
| Less Tax Expense | 223.63 | 167.24 | 35.94 | 589.73 | 399.75 | 587.25 | 275.58 | 212.52 | 246.43 | 85.63 | 473.36 | 720.52 | |
| Net Profit for the Year | 656.61 | 459.83 | 116.28 | 1,696.02 | 1,382.72 | 1,905.15 | 796.01 | 604.28 | 712.65 | 282.45 | 2,112.94 | 2,539.87 | |
| 3 Segment Assets | | | | | | | | | | | | | |
| Latex Rubber Thread | 30,334.45 | 29,355.58 | 28,331.90 | 30,334.45 | 28,331.90 | 29,226.86 | 30,334.45 | 29,355.58 | 29,649.61 | 28,331.90 | 28,331.90 | 29,226.86 | |
| Paper Tissue | 1,165.22 | 1,154.99 | 1,116.32 | 1,165.22 | 1,116.32 | 1,091.05 | 1,142.04 | 1,134.23 | 5,902.64 | 5,736.90 | 5,736.90 | 5,869.46 | |
| Corrugated Carton Box Project | 31,499.67 | 30,510.57 | 29,448.22 | 31,499.67 | 29,448.22 | 30,317.91 | 37,800.48 | 36,638.19 | 36,654.66 | 35,170.41 | 37,800.48 | 36,185.18 | |
| Total Segment Assets | 4,811.03 | 4,478.51 | 4,302.30 | 4,811.03 | 4,302.30 | 4,668.69 | 4,811.03 | 4,477.11 | 4,596.66 | 4,301.80 | 4,301.80 | 4,668.69 | |
| Latex Rubber Thread | 67.66 | 67.20 | 65.31 | 67.66 | 65.31 | 73.05 | 67.66 | 67.20 | 22.96 | 65.31 | 67.66 | 73.05 | |
| Paper Tissue | 4,878.69 | 4,545.71 | 4,367.61 | 4,878.69 | 4,367.61 | 4,741.74 | 6,104.40 | 5,737.92 | 5,707.83 | 5,590.63 | 5,590.63 | 5,950.76 | |
| Corrugated Carton Box Project | | | | | | | | | | | | | |
| Total Segment Liabilities | 4,878.69 | 4,545.71 | 4,367.61 | 4,878.69 | 4,367.61 | 4,741.74 | 6,104.40 | 5,737.92 | 5,707.83 | 5,590.63 | 5,590.63 | 5,950.76 | |



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 the quarter and nine months ended 31 December 2024 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, one complaint was 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 quarter and nine months ended 31 December 2024 were reviewed by the audit committee and approved by the Board of Directors and taken on record at the meetings held on 12TH February 2025 and the auditors have issued an unmodified opinion on the same.



PALAKKAD

February 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: 2025.02.12 19:35:55
+05'30'

G. KRISHNA KUMAR

Managing Director



Mohan & Mohan Associates
Chartered Accountants

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

Independent auditor's review report on review of interim standalone financial results

To the board of directors of Rubfila International Limited

1. We have reviewed the unaudited standalone financial results of **Rubfila International Limited** ("the Company") for the quarter ended 31 December 2024 and the year to date results for the period 1 April 2024 to 31 December 2024, which are included in the accompanying 'Statement of Unaudited Standalone Financial Results for the quarter and half year ended 31 December 2024' (together referred to as the "Standalone Statement"). The Standalone Statement has been prepared by the company pursuant to Regulation 33 of the Securities Exchange Board of India (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. Our responsibility is to express a conclusion on the standalone 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 misstatements. 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 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.



Branches : Karunalayam, Wynad Road, Calicut - 673 001
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Deishe Tower, Near Ambili Theator, LIC Road, Kannur-670 002

Tel : 2765955
Tel : 2368819
Tel : 9447001568
Tel : 2703957
Tel : 9846175596

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the standalone statement has not been prepared in all material aspects 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.

For Mohan & Mohan Associates

Chartered Accountants

Firm No.02092S

R Suresh Mohan

(Partner)

Membership No.: 013398

UDIN: 25013398BMLDYF8922



Thiruvananthapuram

12 February 2025



Mohan & Mohan Associates
Chartered Accountants

A-21, Jawahar Nagar
Kawdiar
Trivandrum - 695 003
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E-mail : smohan1948@gmail.com

Independent auditor's review report on review of unaudited consolidated financial results

To the board of directors of Rubfila International Limited

1. We have reviewed the Unaudited Consolidated Financial Results of Rubfila International Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended for the quarter ended 31 December 2024 and the year to date results for the period 1 April 2024 to 31 December 2024 which are included in the accompanying 'Statement of Unaudited Consolidated Financial Results for the quarter and 9 months ended ended 31 December 2024, (the "Consolidated Statement"). The Consolidated Financial Results is being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), which has been initialled by us for identification purposes.
2. This Consolidated Statement, which is the responsibility of the Parent's Management and has been approved by the Parent'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.



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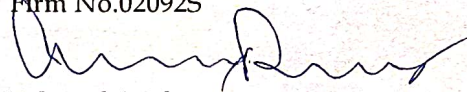
Tel : 2765955
Tel : 2368819
Tel : 9447001568
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5. The Statement includes the results of its wholly owned subsidiary M/s M/s Premier Tissues India Limited.
6. Based on our review conducted and procedures performed as stated in paragraphs 3 and 4 above 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 also includes the group's share of revenues of Rs. 2,202 Lakhs and Rs. 6,356 Lakhs, net profit after tax of Rs. 139.68 Lakhs and Rs. 416.83 Lakhs and total comprehensive income of Rs. 139.68 Lakhs and Rs. 416.83 Lakhs, for the quarter and half year ended 31 December 2024 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: 25013398BMLDYG4929



Thiruvananthapuram
12 February 2025