

Date: - 13.02.2026

To,
The Department of Corporate Services,
BSE Limited
P.J. Towers, Dalal Street,
Mumbai - 400001
Scrip Code: 514010

RUDRAECO | 514010 | INE723D01021

Sub.: Outcome of Board Meeting held on February 13, 2026 and Un-audited Financial Results for the Quarter Ended 31st December, 2025

Dear Sir / Madam,

Pursuant to Regulation 30, Regulation 33 and other applicable provisions of the SEBI (LODR) Regulations, 2015, we would like to inform you that the Board of Directors of the Company in its meeting held on Friday, February 13, 2026 at 01:00 P.M. at its corporate office at 4th floor, Woodstock tower, B-35/958, Adarsh Nagar, Ferozpur Road, Ludhiana, Punjab- 141012 have interalia considered and approved the following:

1. CONSIDERED AND APPROVED UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER, 2025.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we are enclosing herewith:

- Statement of Un-Audited standalone Financial Results for the quarter and nine months ended on 31st December, 2025, is enclosed herewith as **Annexure- A**.
- Limited Review Report issued by the M/s. Manjul Mittal & Associates (FRN: 028039N), Chartered Accountant, Statutory Auditors of the Company for the quarter ended December 31, 2025 in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015 enclosed herewith as **Annexure- B**.

The meeting of the board of directors commenced at 01:00 P.M. and concluded at 01:20 P.M.

We request you to take the above information on record.

Thanking You,

For Rudra Ecovation Limited
(Formerly Known as Himachal Fibres Limited)

Nancy Singla
Company Secretary and Compliance officer

✉ hfl.corporate@gmail.com

🌐 www.rudraecovation.com

📍 **Registered Office:** Plot No. 43-44, Industrial Area, Barotiwala-174103 (HP)
Corporate Office: 4th Floor, Wood Stock Tower, B-35/958, Adarsh Nagar,
Ferozpur Road, Opposite Waves Mall, Ludhiana-141012, Punjab

Rudra Ecovation Limited
(Formerly Himachal Fibers Limited)
CIN: L43292HP19Q0PLC031020

Regd. Office: Plot No. 43-44, Industrial Area, Barotiwala, Distt Solan, H.P.-174103
Statement of Un-Audited Financial Results for quarter and nine months ended 31.12.2025

(All amount in Lakhs of Indian Rupees except stated otherwise)

| S.No. | Particulars | Quarter Ended (31.12.2025) | Quarter Ended (30.9.2025) | Quarter Ended (31.12.2024) | Nine months Ended (31.12.2025) | Nine months ended (31.12.2024) | Year Ended (31.03.2025) |
|-------|---|-------------------------------|---------------------------------|-------------------------------|--------------------------------------|--------------------------------------|----------------------------|
| | | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Audited) |
| | Income/Revenue | | | | | | |
| I | Revenue from operations | 844.14 | 963.92 | 691.62 | 2,335.94 | 1,949.30 | 2,659.21 |
| II | Other Income | 9.49 | 33.25 | 11.78 | 47.79 | 67.74 | 76.03 |
| III | Total Revenue (I + II) | 853.63 | 997.17 | 703.40 | 2,383.73 | 2,017.04 | 2,735.24 |
| | EXPENSES | | | | | | |
| | Cost of materials consumed | 498.15 | 582.84 | 414.05 | 1,486.77 | 1,189.28 | 1,662.33 |
| | Purchases of Stock-in-Trade | | | | | | |
| | Changes in inventories of finished goods and work-in-progress | 186.20 | 174.72 | 163.69 | 284.44 | 268.28 | 117.28 |
| IV | Employee benefits expense | 127.39 | 126.69 | 110.06 | 365.58 | 337.76 | 470.94 |
| | Finance costs | 26.93 | 35.56 | 52.62 | 101.82 | 121.49 | 145.71 |
| | Depreciation and amortization expense | 29.96 | 29.96 | 28.79 | 89.88 | 86.38 | 115.56 |
| | Other expenses | 87.48 | 132.86 | 68.14 | 333.17 | 345.09 | 573.45 |
| | Total Expenses | 956.11 | 1,082.63 | 837.35 | 2,661.66 | 2,348.28 | 3,085.27 |
| V | Profit/(loss) before exceptional and extraordinary items and tax (III - IV) | (102.48) | (85.46) | (133.95) | (277.93) | (331.24) | (350.03) |
| VI | Exceptional items | | | | | | |
| VII | Profit/(loss) before extraordinary items and tax (V - VI) | (102.48) | (85.46) | (133.95) | (277.93) | (331.24) | (350.03) |
| VIII | Extraordinary items | | | | | | |
| IX | Profit/(loss) before tax (VII - VIII) | (102.48) | (85.46) | (133.95) | (277.93) | (331.24) | (350.03) |
| | Tax expense: | | | | | | |
| X | (1) Current tax | | | | | | |
| | (2) Deferred tax | (3.39) | (3.62) | (5.16) | (10.14) | (11.41) | (21.05) |
| | Net Profit (Loss) for the period | (99.09) | (81.84) | (128.79) | (267.79) | (319.83) | (328.98) |
| XI | Other Comprehensive Income (net of tax) | | | | | | |
| XII | Items that will not be classified to profit & loss (ii) Income tax related to item no (i) above Other Comprehensive Income (net of tax) | 2.56 | 2.56 | 2.57 | 7.68 | 7.71 | 12.49 |
| XIII | Total Comprehensive Income for the period | (96.53) | (79.28) | (126.22) | (260.11) | (312.12) | (316.49) |
| XIV | Paid up Equity Share Capital (Face value) | Re. 1/- | Re. 1/- | Re. 1/- | Re. 1/- | Re. 1/- | Re. 1/- |
| XV | (1) Basic (Rs.) | (0.08) | (0.07) | (0.12) | (0.23) | (0.31) | (0.30) |
| | (2) Diluted (Rs.) | (0.08) | (0.07) | (0.12) | (0.23) | (0.30) | (0.30) |

Notes:

- The above financial results for the nine months ended 31st December, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th February, 2026.
- The 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 regulations 33 of the SEBI circular CIR/CFD/FAC/62/2016 dt.05.7.2016 as amended from time to time.
- The company is primarily in the business of manufacturing and sale of textile products (i.e. Yarns and Fabrics). Therefore No Segment Reporting is required because company has not more than one business segment as per Ind AS 108 'Operating Segments'
- The application for Merger & Amalgamation of Rudra Ecovation Ltd with Shiva Textfabs Ltd. has filed with NCLT on dated 23rd September, 2025 and is pending for final order.
- The Figures for the Quarter Ended 31st December,2025 and 31st December,2024 are the balancing figures between the figures in respect of quarter ended 30th September 2025 and 30th September,2024. Also the figures up to end of second quarter of respective years were only reviewed and not subject to audit.
- The company had issued 12,00,000 4% Non-Cumulative Redeemable Preference Shares of Rs.100/- each on 31.08.2009, out of which 30% i.e. 3,60,000 4% Non-Cumulative Redeemable Preference Shares of Rs. 100/- each were originally due for redemption on 31.08.2025. Pursuant to the approval of the preference shareholders by Special Resolution passed at the Extraordinary General Meeting(EGM)of preference shareholders held on 25.08.2025 and in accordance with provisions of Sections 48 and 55 of Companies Act, 2013 and applicable provisions, if any of the Companies Act, 2013, the period of redemption of the said preference shares has been extended from 31.08.2025 to 31.08.2026. There has been no change in the rate of dividend or other terms and conditions of the preference shares except for the revised redemption schedule. Since these preference shares due for redemption with in one year from the balance sheet date therefore these has been shown under other financial liabilities under the head current liabilities.
- Previous period figures have been regrouped/reclassified, wherever necessary, to confirm with the current period classification/presentation.

FOR RUDRA ECOVATION LIMITED


ANIL C. THAKUR
WHOLE TIME DIRECTOR
(Whole Time Director)
DIN : 07006447

Dated: 13th February, 2026
Place: Ludhiana



Independent Auditor's Review Report on the statement of unaudited financial results for the quarterly and nine months ended 31.12.2025 of the Company pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements Regulations, 2015, as amended

To
**The Board of Directors of
Rudra Ecovation Limited
(Formerly Himachal Fibers Limited)**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **M/s. Rudra Ecovation Limited (Formerly Himachal Fibres Limited (The "Company"))** for the quarter & nine months ended **December 31, 2025**, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The Company's management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, (Ind As - 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the regulation 33 of the listing regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from 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 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 the significant matters that might be identified in audit. Accordingly, we do not express an audit opinion
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results read with notes thereon, prepared in accordance with the applicable accounting standards (IND-AS) specified under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place - Ludhiana
Date - 13.02.2026
UDIN - 26500559XHDILA9928

For Manjul Mittal & Associates



**Manjul Mittal
Partner
M. No. - 500559**