**Date: - 13.08.2026**

**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 August 13, 2026 and Un-audited Financial Results for the Quarter ended 30th June, 2026**

Dear Sir / Madam,

Pursuant to Regulation 30, Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations"), we would like to inform you that the Board of Directors of the Company in its meeting held on Thursday, August 13, 2026 at 03:00 p.m. through hybrid mode with participation from the Company's Corporate Office situated at 4th floor, Woodstock Tower, B-35/958, Adarsh Nagar, Ferozepur Road, Ludhiana, Punjab- 141012 have inter alia considered and approved the following:

1. **RECONSTITUTION OF THE AUDIT COMMITTEE**

   The Board of Directors has approved the reconstitution of the Audit Committee of the Company with effect from August 13, 2026.
   The revised composition of the Audit Committee is enclosed herewith as **Annexure-A**.

2. **CONSIDERED AND APPROVED UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2026.**

   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 ended on 30th June, 2026, is enclosed herewith as **Annexure- B**.

- **Limited Review Report** issued by the M/s. Manjul Mittal & Associates (FRN: 028039N), Chartered Accountant, Statutory Auditors of the Company for the quarter ended June 30, 2026 in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015 enclosed herewith as **Annexure-C**.

3. **Approval for Sale/Transfer/Disposal of Land and Building situated at Barotiwala**
   Pursuant to the applicable provisions of the Companies Act, 2013, the Memorandum and Articles of Association of the Company and subject to obtaining such approvals and consents as may be required under applicable laws, including the requisite approval of the shareholders, if applicable, and the prior written consent of the Board of Directors of **Shiva Texfabs Limited ("Transferee Company")**, in accordance with the terms and conditions of the Scheme of Arrangement/Amalgamation between

**Rudra Ecovation Limited ("Transferor Company")** and Shiva Texfabs Limited ("Transferee Company"), the Board of Directors has accorded its consent for the **sale, transfer and/or disposal of the Company's land and building situated at Barotiwala ("Property")**, together with all rights, title and interest therein, to such proposed buyer, for such consideration and on such terms and conditions as may be mutually agreed between the Company and the proposed buyer, subject to applicable statutory and regulatory approvals.

The aforesaid approval shall be subject to compliance with all applicable provisions of law and the terms and conditions of the Scheme of Arrangement/Amalgamation, as applicable.

The meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 3:10 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 Digitally signed by Nancy Singla Date: 2026.08.13 15:21:42 +05'30'

**Nancy Singla**
**Company Secretary cum Compliance officer**

**Annexure-A**

**Reconstitution of Audit Committee**

| **Member of Committee** | **Category** | **Designation** |
|---|---|---|
| Dharam Veer Singh | Non Executive Independent Director | Chairperson |
| Kajal Rai | Non Executive Independent Director | Member |
| Akhil Malhotra | Non- Executive<br>Non-Independent Director | Member |

**Rudra Ecovation Limited**
**(Formerly Known as "Himachal Fibers Limited")**
**CIN: L43292HP1980PLC031020**
**Regd. Office: Plot No. 43-44, Industrial Area, Barotiwala, Distt Solan, H.P.-174103**
**Statement of Un Audited Financial Results for the quarter ended 30.06.2026**
**(All amount in Lakhs of Indian Rupees except stated otherwise)**

| S.No. | Particulars | Quarter Ended (30.6.2026) | Quarter Ended (31.3.2026) | Quarter Ended (30.6.2025) | Year Ended (31.3.2026) |
|---|---|---|---|---|---|
| | | (Un-Audited) | (Audited) | (Un-Audited) | (Audited) |
| | **Income/Revenue** | | | | |
| I | Revenue from operations | 499.88 | 824.19 | 527.88 | 3,160.13 |
| II | Other Income | 4.16 | 7.99 | 5.05 | 55.78 |
| **III** | **Total Revenue (I + II)** | **504.04** | **832.18** | **532.93** | **3,215.91** |
| IV | **EXPENSES** | | | | |
| | Cost of materials consumed | 352.18 | 472.96 | 405.78 | 1,959.73 |
| | Purchases of Stock-in-Trade | | | | - |
| | Changes in inventories of finished goods and work-in- | (5.18) | 213.11 | (76.48) | 497.55 |
| | Employee benefits expense | 102.75 | 95.15 | 111.50 | 460.73 |
| | Finance costs | 30.62 | 26.23 | 39.33 | 128.05 |
| | Depreciation and amortization expense | 29.44 | 29.96 | 29.96 | 119.84 |
| | Other expenses | 95.58 | 145.16 | 112.83 | 478.33 |
| | **Total Expenses** | **605.39** | **982.57** | **622.92** | **3,644.23** |
| V | **Profit/(loss) before exceptional and extraordinary items and tax (III - IV)** | (101.35) | (150.39) | (89.99) | (428.32) |
| VI | Exceptional items | | | | |
| **VII** | **Profit/(loss) before extraordinary items and tax (V -** | **(101.35)** | **(150.39)** | **(89.99)** | **(428.32)** |
| VIII | **Extraordinary items** | | | | |
| **IX** | **Profit/(loss) before tax (VII- VIII)** | **(101.35)** | **(150.39)** | **(89.99)** | **(428.32)** |
| X | **Tax expense:** | | | | |
| | (1) Current tax | | | | |
| | (2) Deferred tax | (4.74) | (11.21) | (3.13) | (21.35) |
| | **Net Profit ( Loss ) for the period** | **(96.61)** | **(139.18)** | **(86.86)** | **(406.97)** |
| XI | Other Comprehensive Income ( net of tax ) | | | | |
| XII | Items that will not be classified to profit & loss | 3.77 | 3.80 | 2.56 | 11.48 |
| | (ii) Income tax related to item no (i) above | | | - | - |
| | Other Comprehensive Income ( net of tax ) | 3.77 | 3.80 | 2.56 | 11.48 |
| **XIII** | **Total Comprehensive Income for the period** | **(92.84)** | **(135.38)** | **(84.30)** | **(395.49)** |
| XIV | Paid up Equity Share Capital ( Face value) | Re. 1/- | Re. 1/- | Re. 1/- | Re. 1/- |
| XV | (1) Basic (Rs.) | (0.08) | (0.12) | (0.08) | (0.34) |
| | (2) Diluted (Rs.) | (0.08) | (0.12) | (0.08) | (0.34) |

**Notes:**

1 The above financial results for the quarter ended 30th June, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th August, 2026.

2 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.

3 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'

4 The application for Merger & Amalgamation of Rudra Ecovation Ltd with Shiva Texfabs Ltd. has filed with H'nble NCLT, Chandigarh on dated 23rd September, 2025 and is pending for final order.

5 The Figures for the Quarter Ended 31st March,2026 and the balancing figures between the audited figures in respect of the full financial year and the published figures for nine months ended 31st December 2025, which were subject to limited review.

6 Previous period figures have been regrouped/reclassified, whereever necessary, to confirm with the current period classification/presentation.

For RUDRA ECOVATION LIMITED

GIAN.C.THAKUR
WHOLE TIME DIRECTOR

**Gian Chand Thakur**
**(Whole Time Director)**
DIN:07006447

**Dated- 13.08.2026**
**Place- Ludhiana**

Manjul Mittal & Associates
Chartered Accountants

**Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements Regulations. 2015, as amended**

**Review Report To**
**The Board of Directors of**
**Rudra Ecovation Limited**
**Formerly Himachal Fibers Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Rudra Ecovation Limited Formerly Himachal Fibres Limited** ("the Company"), for the quarter and three months period ended 30th June, 2026 ("the Statement") attached herewith, 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").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 Regulation 33 of the Listing Regulations. 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 Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might tie identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 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 the Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant, rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required 10 be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.

**For Manjul Mittal &Associates**
**Chartered Accountants**
**FRN 028039N**

MANJUL MITTAL & ASSOCIATES Chartered Accountants LUDHIANA

**Manjul Mittal**
**Partner**
**M.No. 500559**
**UDIN: 26500559AYYWTV1827**

**Place: Ludhiana**
**Dated 13th August, 2026**

H.O.: 32, Green Enclave, Near Chanda Mama School, Near Ferozepur Road Octroi Post, Barewal, Ludhiana-141001
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