

Date: February 04, 2026

To,
The Manager,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza,
Bandra Kurla Complex, Bandra (East),
Mumbai – 400051
Symbol: SARLAPOLY

Corporate Services Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai – 400001
Security Code: 526885

Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Outcome of Board Meeting held on February 04, 2026

Ref: SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 for compliance with the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, dated January 30, 2026

Dear Sir / Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), read with **Schedule III – Part A** thereto and **Chapter V-A** of the SEBI Master Circular dated January 30, 2026, we wish to inform you that the Board of Directors of **Sarla Performance Fibers Limited** (“the Company”), at its meeting held today, i.e., **Wednesday, February 04, 2026**, has inter alia considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended December 31, 2025, together with the Limited Review Report issued by the Statutory Auditors of the Company, pursuant to Regulation 33 of the Listing Regulations enclosed as **Annexure A**.

The Board Meeting commenced at **06:38 P.M.** and concluded at **07:00 P.M.**

This disclosure shall also be made available on the Company’s website at www.sarlafibers.com in accordance with Regulation 46 of the Listing Regulations.

Kindly take the above information on record.

For **Sarla Performance Fibers Limited**

Mustafa Manasawala
Company Secretary & Compliance Officer
M. No. A76344

Regd. Off. & Works 1:
Survey No. 59/1/4,
Amlī Pipariā Industrial
Estate, Silvassa - 396 230.
U.T. Dadra & Nagar Haveli

Works 2:
Survey No.
64/2/3/4, 61/1, 61/2, 62/5, 63/5, 63/7,
Amlī Pipariā Industrial Estate,
Silvassa - 396 230,
U.T. Dadra & Nagar Haveli

Works 3:
Survey No. 213/P,
Plot No. 11 & 12,
Dadra - 396 191,
U.T. Dadra & Nagar Haveli

Vapi Works:
Shed No. A1/48,
100 Sheds Area,
GIDC, Vapi - 396 195
(Gujarat)

CNK & Associates LLP

Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors

Sarla Performance Fibers Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Sarla Performance Fibers Limited** (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group") for the quarter ended 31st December, 2025 and year to date result for the period 1st April, 2025 to 31st December, 2025 (the "Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared 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, (the Act) as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with 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 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 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated 29th March 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.
4. The Statement includes the results of the subsidiaries as mentioned in Annexure to the Review Report.
5. Based on our review conducted and procedures performed 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 aforesaid 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 to 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.



6. Emphasis of Matters:

- a) We draw attention to the fact that Sarlaflex Inc., a subsidiary, the Interim Financial results of the company is prepared on 'Going Concern' basis in spite of suspension of manufacturing operations since December 2017 and net worth becoming negative.
- b) The investment made by the wholly owned subsidiary of the group M/s. Sarla Overseas Holdings Limited (SOHL) in three Joint Ventures are not consolidated on account of non-resolution of disputes, or non-receipt of financial results and other financial information for the quarter ended 31st December, 2025 and year to date result from 1st April, 2025 to 31st December, 2025. Though these investments have been tested for impairment and necessary provisions have been made in FY 2017-18 on transition to Ind AS, we are unable to comment about impact of the same on the Unaudited Consolidated Financial results.

Our conclusion is not modified in respect of these matters.

7. Other Matter:

The accompanying Statement includes unaudited interim financial results and other financial information in respect of two subsidiaries whose interim financial results and other financial information reflect total assets (before consolidated adjustments) of Rs. 1,999.85 Lakhs as at 31st December, 2025 and total revenues (before consolidated adjustments) of Rs.283.29 lakhs and Rs. 86.03 lakhs, total comprehensive Loss (before consolidated adjustments) Rs. 1,807.51 lakhs and Rs. 17.12 lakhs for the quarter ended 31st December, 2025 and for year to date from 1st April, 2025 to 31st December, 2025, respectively, as considered in the statement. The unaudited interim financial results and other unaudited financial information of these subsidiaries have not been reviewed by any auditor and have been approved and furnished to us by Management. Our conclusion on the Statement in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited interim financial results and other unaudited financial information, as certified by management. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

For C N K & Associates LLP

Chartered Accountants

Firm Registration No. 101961W/W-100036



Suresh Agaskar

Partner

Membership No. 110321

UDIN:26110321FUGDIF1858

Place: Mumbai

Date: 4th February 2026

Annexure to the Limited Review Report:

Subsidiaries (held directly)

- a. Sarla Overseas Holding Limited
- b. Sarlaflex Inc

Subsidiaries (held indirectly)

- a. Sarla Europe, Lda
- b. Sarlaflex LLC
- c. Sarla Estate LLC
- d. Sarla Leverage Lender LLC



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors

Sarla Performance Fibers Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Sarla Performance Fibers Limited** (the "Company") for the quarter ended 31ST December, 2025 and year to date result for the period 1st April, 2025 to 31st December, 2025 (the "Statement") together with the notes thereon 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. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 (the Act) as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with 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 be identified in an 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, prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to 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 C N K & Associates LLP

Chartered Accountants

Firm Registration No. 101961W/W-100036

Suresh Agaskar

Partner

Membership No. 110321

UDIN: 26110321VRDFWD1641

Place: Mumbai

Date: 4th February 2025



SARLA PERFORMANCE FIBERS LTD

CIN : L31909DN1993PLC000056

Regd. Office :- Survey No. 59/1/4, Amlil Piparia Industrial Estate, Silvassa - 396 230 (U.T. of Dadra & Nagar Haveli)

Tel. 0260-3290467, Fax : 0260-2631356, E-mail : silvassa@sarlafibers.com, Website : www.sarlafibers.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025

(Rs. in lakhs except EPS)

	PARTICULARS	STANDALONE						CONSOLIDATED					
		Quarter Ended			Period Ended			Quarter Ended			Period Ended		
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25	31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	Income												
1	Revenue From Operations	8,863.11	10,755.75	9,992.64	29,784.15	32,435.50	42,366.67	8,919.87	10,710.74	10,208.42	29,869.98	32,677.04	42,710.09
2	Other Income	1,233.40	1,036.38	(39.99)	4,618.31	2,237.75	2,439.45	1,232.99	1,036.46	(38.74)	4,537.69	2,260.64	2,518.92
3	Total Income (1+2)	10,096.51	11,792.13	9,952.65	34,402.46	34,673.25	44,806.12	10,152.86	11,747.20	10,169.68	34,407.69	34,937.68	45,229.01
4	Expenses:												
a)	Cost of raw material consumed	3,758.47	4,770.99	4,675.95	12,770.81	16,067.10	20,092.22	4,158.71	4,756.51	4,667.68	13,156.58	16,056.97	20,082.27
b)	Changes in inventories of finished goods and work in progress	(131.41)	(135.70)	(472.06)	(333.16)	(795.91)	(991.98)	821.99	(170.18)	(491.76)	585.76	(820.06)	(1,015.68)
c)	Employee benefit expenses	575.54	546.90	533.13	1,653.66	1,538.47	1,988.77	625.38	584.74	571.32	1,782.16	1,637.40	2,128.54
d)	Finance costs	222.57	210.21	258.26	644.65	662.45	1,064.42	222.57	210.21	258.26	644.65	662.45	1,064.42
e)	Depreciation and amortisation expenses	562.31	647.98	636.01	1,853.54	1,837.93	2,431.86	581.16	666.38	653.62	1,908.75	1,890.22	2,502.16
f)	Other expenses	3,005.65	3,271.59	2,856.11	10,723.43	9,054.94	13,149.50	3,054.78	3,236.16	2,855.96	10,704.72	9,038.22	12,581.43
	Total expenses (a to f)	7,993.13	9,311.98	8,487.41	27,312.93	28,365.00	37,734.78	9,464.59	9,283.84	8,515.09	28,782.62	28,465.21	37,343.14
5	Profit/(loss) before Exceptional item and tax (3-4)	2,103.38	2,480.15	1,465.25	7,089.53	6,308.26	7,071.34	688.27	2,463.36	1,654.59	5,625.07	6,472.47	7,885.88
6	Exceptional Items	-	-	-	-	(440.00)	(440.00)	-	-	-	-	-	-
7	Profit before Tax (5-6)	2,103.38	2,480.15	1,465.25	7,089.53	5,868.26	6,631.34	688.27	2,463.36	1,654.59	5,625.07	6,472.47	7,885.88
8	Tax Expenses	185.78	559.44	279.81	984.89	1,498.70	1,647.02	185.78	559.44	279.81	984.89	1,498.70	1,649.96
9	Profit after tax (7-8)	1,917.60	1,920.71	1,185.43	6,104.64	4,369.55	4,984.31	502.49	1,903.92	1,374.78	4,640.18	4,973.77	6,235.92
10	Other Comprehensive Income												
a)	(i) Items that will not be reclassified to profit or loss	(0.48)	(0.48)	10.90	(1.45)	32.70	(1.94)	(0.48)	(0.48)	10.90	(1.45)	32.70	(1.94)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.12	0.12	(2.74)	0.37	(8.23)	0.49	0.12	0.12	(2.74)	0.37	(8.23)	0.49
b)	(i) Items that will be reclassified to profit or loss	(1,072.69)	(308.07)	-	(2,229.11)	-	-	(1,046.35)	(114.62)	20.93	(2,002.81)	26.76	(79.64)
	(ii) Income tax relating to items that will be reclassified to profit or loss	269.97	77.54	-	561.02	-	-	269.97	77.54	-	561.02	-	-
	Total Other Comprehensive Income	(803.08)	(230.90)	8.16	(1,669.18)	24.47	(1.45)	(776.74)	(37.45)	29.08	(1,442.87)	51.23	(81.09)
11	Total Comprehensive Income (9+10)	1,114.52	1,689.81	1,193.59	4,435.46	4,394.03	4,982.86	(274.25)	1,866.47	1,403.86	3,197.31	5,025.01	6,154.84
12	Profit attributable to:												
	Owners of the company	1,917.60	1,920.71	1,185.43	6,104.64	4,369.55	4,984.31	512.59	1,896.27	1,378.53	4,650.48	4,966.73	6,235.74
	Non controlling Interest	-	-	-	-	-	-	(10.10)	7.65	(3.76)	(10.31)	7.04	0.18
13	Other Comprehensive Income attributable to												
	Owners of the company	(803.08)	(230.90)	8.16	(1,669.18)	24.47	(1.45)	(774.60)	(38.54)	29.83	(1,441.83)	51.44	(81.24)
	Non controlling Interest	-	-	-	-	-	-	(2.14)	1.09	(0.75)	(1.05)	(0.21)	0.16
14	Total Comprehensive Income attributable to												
	Owners of the company	1,114.53	1,689.81	1,193.59	4,435.46	4,394.03	4,982.86	(262.01)	1,857.73	1,408.37	3,208.66	5,018.17	6,154.50
	Non controlling Interest	-	-	-	-	-	-	(12.02)	8.74	(4.51)	(11.35)	6.84	0.34
15	Paid-Up Equity Share Capital												
	(Face Value Of Share - Re.1/-Each)	835.03	835.03	835.03	835.03	835.03	835.03	835.03	835.03	835.03	835.03	835.03	835.03
16	Reserves excluding Revaluation Reserves (as per balance sheet)												
		-	-	-	-	-	50,993.01	-	-	-	-	-	48,151.88
17	Earnings Per Share (EPS)												
	Basic and Diluted earning per share- Before Exceptional Item (in Rs)	2.30	2.30	1.42	7.31	5.76	6.50	0.61	2.27	1.65	5.57	5.95	7.47
	Basic and Diluted earning per share-After Exceptional Item (in Rs)	2.30	2.30	1.42	7.31	5.23	5.97	0.61	2.27	1.65	5.57	5.95	7.47



NOTES :

- 1 The Audit Committee has reviewed these results and the Board of Directors have approved the above results at their meeting held on 04th February, 2026.
- 2 During the quarter, the Company has recognised an exchange loss of ₹156.19 lakhs in relation to foreign currency exposures - working capital loans, debtors and creditors. Exchange losses recognised in previous quarters specifically, for the quarter ended September 30, 2025, and the corresponding quarter ended December 31, 2024 amounted to ₹ 364.55 lakhs and ₹ -137.94 lakhs, respectively.
- 3 During the quarter, the Company has recognised the impact of enhanced gratuity liability of Rs 18.37 Lakhs pursuant to the new labour law provisions, resulting in an increase in employee benefit expenses
- 4 During the quarter, upon review of the inventory of SarlaFlex LLC, which forms part of the consolidated financial statements, it has been noted that inventory was damaged. Accordingly, the company made a one time provision for an amount of Rs 1,439.18 Lakhs in the books of accounts.
- 5 The company's' business activity falls under two business segment- Yarn and Wind Power is as under:

Particulars	STANDALONE						CONSOLIDATED					
	Quarter Ended			Period Ended			Quarter Ended			Period Ended		
	31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25	31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1. Segment Revenues (Net)												
(a) YARN	8,800.38	10,574.22	9,928.58	29,351.88	31,994.75	41,840.76	8,857.14	10,529.71	10,144.36	29,437.71	32,236.28	42,184.19
(b) WIND POWER	89.80	236.59	75.81	546.38	532.98	651.02	89.80	236.59	75.81	546.38	532.98	651.02
Less: Intersegment	27.07	55.05	11.75	114.11	92.22	125.12	27.07	55.05	11.75	114.11	92.22	125.12
Net Sales/Income From Operations	8,863.11	10,755.76	9,992.64	29,784.15	32,435.50	42,366.67	8,919.87	10,710.75	10,208.42	29,869.98	32,677.04	42,710.09
2. Segment Results												
(a) YARN*	2,981.93	2,961.34	2,441.16	9,569.30	8,199.38	10,039.43	1,566.82	2,944.55	2,630.51	8,104.84	8,363.60	10,853.97
(b) WIND POWER**	(60.60)	331.49	(8.93)	305.42	43.07	19.02	(60.60)	331.49	(8.93)	305.42	43.07	19.02
Less : Finance cost (Unallocable)	222.57	210.21	258.26	644.65	662.45	1,064.42	222.57	210.21	258.26	644.65	662.45	1,064.42
Less : Admin cost (Unallocable)	595.38	602.47	708.72	2,140.54	1,271.73	1,922.69	595.38	602.47	708.72	2,140.54	1,271.73	1,922.69
Less : Exceptional Items	-	-	-	-	440.00	440.00	-	-	-	-	-	-
Total Profit Before Tax after Exceptional Items	2,103.38	2,480.15	1,465.25	7,089.53	5,868.26	6,631.34	688.28	2,463.36	1,654.59	5,625.07	6,472.47	7,885.88
3. Segment Assets												
(a) YARN	44,107.60	43,023.97	45,686.24	44,107.60	45,686.24	43,915.68	40,292.91	40,653.35	43,726.26	40,292.91	43,726.26	41,502.31
(b) WIND POWER	4,792.62	4,866.29	5,108.11	4,792.62	5,108.11	5,124.82	4,792.62	4,866.29	5,108.11	4,792.62	5,108.11	5,124.82
(c) UNALLOCATED	33,786.53	32,195.38	26,069.30	33,786.53	26,069.30	28,639.31	33,786.53	32,195.38	26,069.30	33,786.53	26,069.30	28,639.31
Total	82,686.75	80,085.63	76,863.65	82,686.75	76,863.65	77,679.81	78,872.06	77,715.01	74,903.67	78,872.06	74,903.67	75,266.44
4. Segment Liabilities												
(a) YARN	9,687.56	8,881.84	8,489.40	9,687.56	8,489.40	8,572.88	10,013.54	9,196.11	9,905.88	10,013.54	9,905.88	8,993.74
(b) WIND POWER	62.68	70.45	48.66	62.68	48.66	155.79	62.68	70.45	48.66	62.68	48.66	155.79
(c) UNALLOCATED	17,752.93	16,991.43	17,086.39	17,752.93	17,086.39	17,123.11	17,752.93	16,991.43	17,086.39	17,752.93	17,086.39	17,123.11
Total	27,503.17	25,943.72	25,624.45	27,503.17	25,624.45	25,851.78	27,829.15	26,257.99	27,040.94	27,829.15	27,040.94	26,272.64
5. Capital Employed												
(a) YARN	34,420.04	34,142.13	37,196.84	34,420.04	37,196.84	35,342.80	30,279.35	31,457.21	33,820.38	30,279.35	33,820.38	32,508.57
(b) WIND POWER	4,729.94	4,795.83	5,059.44	4,729.94	5,059.44	4,969.03	4,729.94	4,795.83	5,059.44	4,729.94	5,059.44	4,969.03
(c) UNALLOCATED	16,033.59	15,203.95	8,982.91	16,033.59	8,982.91	11,516.20	16,033.59	15,203.95	8,982.91	16,033.59	8,982.91	11,516.20
Total	55,183.58	54,141.91	51,239.20	55,183.58	51,239.20	51,828.03	51,042.88	51,457.00	47,862.73	51,042.88	47,862.73	48,993.80

* including other income for the respective period.

**for the quarter ended September 30, 2025 includes insurance claim receipt of ₹289.04 lakhs.

- 6 Figures relating to corresponding period of the previous year have been regrouped wherever necessary.

For Sarla Performance Fibers Limited

Kanav Jhunjhunwala
Whole Time Director
DIN: 09507192
Place: Udaipur
Dated: February 04, 2026

