Sarla Performance Fibers Ltd.
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CIN : L31909DN1993PLC000056

SARLA PERFORMANCE FIBERS

100% EOU
www.sarlafibers.com

12th December, 2017

SPFL/ 2017-18

BSE Limited
Corporate Relationship Department
1st Floor, New Trading Ring,
Phiroze Jeejeebhoy Towers, Dalal Street,
Fort, Mumbai – 400001
Fax No.: 2272 3121 / 2272 2037
Security Code: 526885

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Bandra Kurla Complex,
Bandra (East),
Mumbai – 400051
Fax No.: 2659 8348 / 2659 8237
Symbol: SARLAPOLY

Dear Sir / Madam,

Subject: Unaudited Financial Results (Standalone and Consolidated) for the Quarter and half year ended 30th September, 2017

We wish to inform you that at its meeting held today **[Date: 12th December, 2017, Serial Number: BM/03/2017-18]**, the Board of Directors of the Company approved the Unaudited Financial Results (Standalone and Consolidated) for the Quarter and half year ended 30th September, 2017.

Pursuant to provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following: -

- Unaudited Financial Results (Standalone and Consolidated) for the Quarter and half year ended 30th September, 2017;
- Limited Review Report.

The meeting of the Board commenced at 04.00 PM and concluded at 06:40 P.M.

Kindly display the same on the website of the Exchange for the information of general public as well as the members of the stock exchanges.

Thanking you,

For **Sarla Performance Fibers Limited**

Mahendra Sheth
Company Secretary & CFO

Sarla Performance Fibers Limited Mumbai

Regd. Off. & Works 1:
Survey No. 59 / 1 / 4.
Amli Piparia Industrial Estate,
Silvassa - 396 230, U.T. Dadra & Nagar Haveli
(O) +91 260 3290467
(F) +91 260 2631356
silvassa@sarlafibers.com

Works 2:
Survey No. 64/2/3/4,61/1,61/2,62/5,63/5,63/7,
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CNK & Associates LLP
Chartered Accountants

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Limited Review Report on Unaudited Standalone Financial Results for the quarter ended September 30, 2017

To The Board of Directors of 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 September 30, 2017 and year to date from April 1, 2017 to September 30, 2017 (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 read with Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016.

   Attention is drawn to the fact that the figures for the corresponding quarter ended September 30, 2016 and the year to date results for the period April 1, 2016 to September 30, 2016 including the reconciliation of net profit under Ind AS of the corresponding quarter and period ended September 30, 2016 with net profit reported under previous GAAP, as included in the Statement have been approved by the Company's Board of Directors but have not been subjected to review.

2. This 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 the Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review 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 is limited primarily to inquiries of the Company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards. i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD/15/2015 dated November 30, 2015 and Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The number and details under the columns 'Quarter ended September 30, 2016' and 'Half year ended September 30, 2016' prepared as per Indian Accounting Standard (Ind AS) are derived based on adjustments to figures reported as per previously applicable Generally Accepted Accounting Principles (previous GAAP) for the same period. The financial results for the quarter and half year ended September 30, 2016 prepared as per previous GAAP and financial results for the quarter ended June 30, 2017 prepared as per Indian Accounting Standards (Ind AS) were reviewed by the erstwhile Statutory Auditor M/s. Sunderlal, Desai and Kanodia, Chartered Accountants, whose reports have been furnished to us and have expressed an unmodified opinion. We have relied upon these reports for the purpose of our review opinion on the Statement.

For CNK & Associates LLP
Chartered Accountants
Firm Registration No. 101961W/W-100036

H.V Kishnadwala
Partner
Membership No. 37391

Place: Mumbai
Date: December 12, 2017

CNK & Associates LLP
Chartered Accountants

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Narain Chambers, 5th Floor. M. G. Road, Vile Parle (E), Mumbai - 400 057.
Tel.: +91-22-64577600

Limited Review Report on Unaudited Consolidated Financial Results for the quarter ended September 30, 2017

To The Board of Directors of Sarla Performance Fibers Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Sarla Performance Fibers Limited ("the Parent") andits subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended September, 30, 2017 and year to date from April 1, 2017 to September 30, 2017 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

   Attention is drawn to the fact that the figures for the corresponding quarter ended September 30, 2016 and the year to date results for the period April 1, 2016 to September 30, 2016 including the reconciliation of net profit under Ind AS of the corresponding quarter and period ended September 30, 2016 with net profit reported under previous GAAP, as included in the Statement have been approved by the Board of Directors but have not been subject to limited review.

2. This Statement which is the responsibility of the Parent's Management and approved by the 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 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 is limited primarily to inquiries of Parent's personal and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

4. The Statement includes the results of the subsidiaries as mentioned in Annexure to the Report.

5. We did not review financial results of two subsidiaries, included in the Statement, whose financial results/ consolidated financial results reflect total revenues of Rs. 1,300.10 and 3519.56 lakhs for the quarter and period ended September 30, 2017 respectively, net loss (including other comprehensive income) of Rs.252.85 lakhs and net profit of Rs. 86.80 lakhs for the quarter and period ended September 30, 2017 respectively, total assets of Rs. 23,406.05 lakhs and net assets of Rs.1,470.16 lakhs as at quarter ended September 30, 2017. These financial informationare not subjected to

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a limited review and have been furnished to us by the Company's Management. These subsidiaries are located outside India whose financial information has been prepared in accordance with accounting principles generally accepted in their respective countries. The Company's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. Our report, so far as it relates to the affairs of such subsidiaries is based solely on management certified financial information. Our report is not modified in respect of this matter.

6. Basis of qualified opinion:
We draw attention to note no 5 of the Statement, wherein it is mentioned that three Joint Ventures are not consolidated on account ofnon-resolutionof disputes, or non-receipt of financial results for the period ended 30th September 2017. We are unable to comment about impact of the same on the results. The reports for the earlier quarters and year ended 31stMarch, 2017 were also modified for the same by the previous auditors.

7. Based on our review conducted as stated above,except as stated in para 6 above, nothing has come to our attention that causes us to believe that the accompanying Statement,prepared in accordance with the applicable Indian Accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in term of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, read with Circular No. CIR/CFD/CMD/15/2015 dated November 30, 2015 and Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

8. The number and details under the columns 'Quarter ended September 30, 2016' and 'Half year ended September 30, 2016' prepared as per Indian Accounting Standard (Ind AS) are derived based on adjustments to figures reported as per previously applicable Generally Accepted Accounting Principles (previous GAAP) for the same period. The financial results for the quarter and half year ended September 30, 2016 prepared as per previous GAAP and financial results for the quarter ended June 30, 2017 prepared as per Indian Accounting Standards (Ind AS) were reviewed by the erstwhile Statutory Auditor M/s. Sunderlal, Desai and Kanodia, Chartered Accountants, whose reports have been furnished to us and have expressed an unmodified opinion. We have relied upon these reports for the purpose of our review opinion on the Statement.

For CNK & Associates LLP
Chartered Accountants
Firm Registration No. 101961W/W-100036

H.V Kishnadwala
Partner
Membership No. 37391

Mumbai
Date:December 12, 2017

Annexure to the Limited Review Report:

A. Subsidiaries (held directly)

1. Sarla Overseas Holding Limited
2. Sarlaflex Inc

B. Subsidiaries (held indirectly)

1. Sarlaflex LLC
2. Sarla Europe, Lda
3. Sarla Estate LLC
4. Sarla Leverage Lender LLC

C. Joint Ventures (held indirectly)(refer para 6)

1. Savitex SA De C. V. Honduras;
2. MRK SA De C. V. Honduras;
3. Sarla Tekstil Filament Sanayi Ticaret A.S.

SARLA PERFORMANCE FIBERS LTD

CIN : L31909DN1993PLC000056

Regd. Office :- Survey No. 59/1/4, Amli 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 RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2017

(Rs.in Lacs except EPS)

		PARTICULARS	STANDALONE					CONSOLIDATED				
			Quarter Ended			Period Ended		Quarter Ended			Period Ended	
			30-Sep-17	30-Jun-17	30-Sep-16	30-Sep-17	30-Sep-16	30-Sep-17	30-Jun-17	30-Sep-16	30-Sep-17	30-Sep-16
			UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED
1		Revenue From Operations	6,851.86	7,036.90	6,958.56	13,888.76	13,399.96	7,458.15	8,243.60	8,247.82	15,701.75	16,073.96
2		Other Income	1,269.81	705.74	527.49	1,975.55	1,009.30	817.83	423.04	549.46	1,240.87	922.67
3		**Total Income (1+2)**	**8,121.68**	**7,742.64**	**7,486.05**	**15,864.32**	**14,409.26**	**8,275.98**	**8,666.64**	**8,797.28**	**16,942.62**	**16,996.63**
4		**Expenses:**										
	a)	Cost of raw material consumed	3,270.83	2,900.15	2,698.74	6,170.98	5,170.37	3,416.19	3,259.97	2,959.12	6,676.16	5,808.74
	b)	Purchase of stock in trade	-		-	-	57.07	7.01	7.76	6.58	14.77	69.73
	c)	Changes in inventories of finished goods and work in progress	67.39	565.31	(42.01)	632.70	196.86	170.39	424.02	(175.77)	594.41	137.29
	d)	Excise Duty	(0.00)	378.44	347.89	378.44	702.21	(0.00)	378.44	347.89	378.44	702.21
	e)	Employee benefit expenses	310.13	215.11	220.84	525.24	425.80	526.92	531.70	622.49	1,058.62	1,148.05
	f)	Finance costs	157.52	186.03	166.20	343.55	307.69	183.88	220.21	202.28	404.09	379.77
	g)	Depreciation and amortisation expense	349.21	331.12	310.67	680.33	600.48	439.04	511.26	456.02	950.30	904.54
	f)	Other expenses	1,831.65	1,781.42	2,164.75	3,613.07	3,727.19	2,092.18	2,066.90	2,613.50	4,159.08	4,483.90
		Total expenses	**5,986.73**	**6,357.58**	**5,867.08**	**12,344.31**	**11,187.67**	**6,835.60**	**7,400.26**	**7,032.11**	**14,235.86**	**13,634.23**
5		**Profit before Tax (3-4)**	**2,134.94**	**1,385.06**	**1,618.97**	**3,520.00**	**3,221.59**	**1,440.38**	**1,266.38**	**1,765.17**	**2,706.76**	**3,362.40**
6		Tax Expenses - Current Tax	500.90	294.10	254.00	795.00	675.10	500.90	294.10	254.00	795.00	675.10
		- Deferred Tax	26.74	66.76	135.78	93.50	296.77	26.74	66.76	135.78	93.50	296.77
7		**Profit after tax (5-6)**	**1,607.31**	**1,024.20**	**1,229.19**	**2,631.50**	**2,249.72**	**912.75**	**905.52**	**1,375.39**	**1,818.26**	**2,390.53**
8		Profit attributable to non controlling Interest	-	-	-	-	-	5.01	4.32	12.64	9.33	13.72
9		**Profit for the period (7-8)**	**1,607.31**	**1,024.20**	**1,229.19**	**2,631.50**	**2,249.72**	**907.74**	**901.20**	**1,362.75**	**1,808.93**	**2,376.81**
10		**Other Comprehensive Income**										
	a)	(i) Items that will not be reclassified to profit or loss	-		-			-		-	-	
		(ii)Income tax relating to items that will not be reclassified to profit or loss	-		-			-		-		
	b)	(i)Items that will be reclassified to profit or loss	(22.08)	(2.00)	(2.00)	(24.08)	(4.00)	(132.47)	(2.00)	(83.04)	(134.47)	23.57
		(ii)Income tax relating to items that will be reclassified to profit or loss	7.64	0.69	0.69	8.33	1.38	7.64	0.69	0.69	8.33	1.38
		Total Other Comprehensive Income	(14.44)	(1.31)	(1.31)	(15.75)	(2.62)	(124.83)	(1.31)	(82.35)	(126.13)	24.95
11		**Total Comprehensive Income (9+10)**	**1,592.87**	**1,022.89**	**1,227.88**	**2,615.76**	**2,247.10**	**782.91**	**899.89**	**1,280.40**	**1,682.80**	**2,401.76**
12		**Profit attributable to:**										
		Owners of the company	1,607.31	1,024.20	1,229.19	2,631.50	2,249.72	907.74	901.20	1,362.75	1,808.93	2,376.81
		Non controlling Interest	-	-	-	-	-	5.01	4.32	12.64	9.33	13.72
13		**Total Comprehensive Income attributable to**										
		Owners of the company	1,592.87	1,022.89	1,227.88	2,615.76	2,247.10	782.91	899.89	1,280.40	1,682.80	2,401.76
		Non controlling Interest	-	-	-	-	-	5.01	4.32	12.64	9.33	13.72
14		Paid-Up Equity Share Capital										
		(Face Value Of Share - Rs.1/-Each)	835.03	835.03	835.03	835.03	835.03	835.03	835.03	835.03	835.03	835.03
15		Earnings Per Share (EPS)										
		Basic (in Rs)	1.92	1.23	1.47	3.15	2.69	1.09	1.08	1.63	2.17	2.85
		Diluted (in Rs)	1.92	1.23	1.47	3.15	2.69	1.09	1.08	1.63	2.17	2.85

NOTES :

1A Results for the quarter ended 30th September 2017 are in accordance with the India Accounting Standards(Ind AS) notified under section 133 of the companies Act,2013 and read with Companies(Indian Accounting Standards) rules, 2015(as amended beginning 1st April 2017, the company has for the 1st time adopted the Ind AS. The impact of transaction is provide in other equity(opening reserve as per previously Generally Accepted Accounting Principals(Previous GAAP))as at 1st April 2016 the statement does not include the Ins AS Compliant results for the previous year ended 31st March 2017 & statement of Assets and Liabilities as at 31st March 2017, as the same is voluntary as per SEBI circular dated 5th July 2016 the figures for the previous period have been revisited, regrouped & reclassified wherever required to comp with the requirement of Ind AS.

1B As per the exemption given in SEBI circular NO. CIR/CFD/FAC/62/2016 dated 05th July 2016, financial results foot quarter and half year ended 30th September 2016 including recalculation of profit for this period with

2 Statement of reconciliation of net profit after tax under Ind AS and net profit after tax reported under previous GAAP(IGAAP) for the quarter ended 30th September & period ended 30th September,2016 2016 as follows:

(Rs.in Lacs)

Particulars	STANDALONE		CONSOLIDATED	
	Quarter Ended	Period Ended	Quarter Ended	Period Ended
	30-Sep-16	30-Sep-16	30-Sep-16	30-Sep-16
Net Profit as per previous GAAP	**1306.78**	**2207.66**	**1371.93**	**2376.02**
Add/(Less):				
Fair valuation of Investment	17.81	22.77	17.81	22.77
Reclassification of govt. grants to other income	0.19	0.39	0.19	0.39
Expected credit loss excess provision reversal	-5.89	0.00	-5.89	0.00
Deferred Tax impact on Ind AS adjustments	-8.67	-8.67	-8.67	-8.67
Restatement of net investment in foreign operations	-81.03	27.57		
Net Profit as per Ind AS(A)	**1229.19**	**2249.72**	**1375.37**	**2390.51**
Add/(Less):				
Defined benefit plans	-1.31	-2.62	-1.31	-2.62
Restatement of net investment in foreign operations			-81.03	27.57
Other Comprehensive income net of income tax(B)	-1.31	-2.62	-82.34	24.95
Total Comprehensive income for the Period(A+B)	**1227.88**	**2247.10**	**1293.03**	**2415.46**

3 In accordance with the requirement of Ind AS 18, revenue from operation for the quarter ended 30th September 2017 is shown net of Goods and Service Tax(GST). However revenue from operation for the immediate preceding quarter, corresponding previous year quarter, previous half year and previous financial year is shown inclusive of Excise duty. For comparison purpose revenue excluding excise duty is given below:

Particulars	Quarter Ended			Period Ended		Quarter Ended			Period Ended	
	30-Sep-17	30-Jun-17	30-Sep-16	30-Sep-17	30-Sep-16	30-Sep-17	30-Jun-17	30-Sep-16	30-Sep-17	30-Sep-16
Revenue excluding excise duty(Rs. In lacs)	6851.87	6658.46	6610.67	13510.33	12697.75	7458.16	7865.16	7899.93	15323.32	15371.75

4 The Audit Committee has reviewed these results and the Board of Directors have approved the above results at their meeting held on 12th December, 2017, The Ind As compliant financial results pertaining to the period ended September 2016 has not been subject to limited review or audit. However, the management has exercised the necessary diligence to ensure that the financial results provide true and fair view for comparison.

5 The consolidated financial results represents those of Sarla Performance Fibers Limited and its wholly owned subsidiaries, namely Sarlaflex, Inc USA (Unaudited) and Sarla Overseas Holdings Ltd., BVI (SOHL). The company SOHL has commercial disputes with its JV partners in Savitex S.A. De C.V. & MRK S.A. De C.V. , resulting into the matter being referred to the appropriate judicial authority in Honduras. The matter being subjudice, the financial performance of both the JV's are not taken in to consideration while preparing the Consolidated Financial Results for the quarter ended 30.09.2017 & 30.09.2016 & Financial results of Sarla Tekstil, Turkey have also not been considered as same have not been received. All these accounts are considered herein in Indian Currencies.

6 There is possibility that these quarterly financial results may require adjustments before constituting the final Ind AS financial statements as of and for the year ending 31st March 2018 due to change in financial reporting requirements arising from new and revised standards and interpretation issued by the MCA or changes in the use of one or more optional exemption from full retrospective application of certain Ind AS requirements permitted under Ind AS 101.

SARLA PERFORMANCE FIBERS LIMITED

Statement of assets and liabilities: (Consolidated)

(Amt. in Rs. Lacs)

	Particulars	As on 30th Sept 2017
	ASSETS	
(1)	**Non-current assets**	
	(a) Property, Plant and Equipment	25,606.80
	(b) Capital work-in-progress	-
	(c) Investment Property	-
	(d) Intangible assets	-
	(e) Financial Assets	
	(i) Investments	6,912.83
	(ii) Loans	1,342.78
	(iii) Other financial assets	4,215.91
	(f) Other non-current assets	-
(2)	**Current assets**	
	(a) Inventories	6,391.77
	(b) Financial Assets	
	(i) Investments	123.70
	(ii) Trade receivables	10,411.03
	(iii) Cash and cash equivalents	1,505.80
	(iv) Bank balances & other than (iii) above	741.67
	(iv) Loans	1,260.11
	(c) Other current assets	1,534.42
	Total Assets	**60,046.82**
	EQUITY AND LIABILITIES	
	Equity	
(1)	(a)Equity Share capital	835.03
	(b)Other Equity	29,180.62
	Equity Attributable to Owners	30,015.65
	Non controlling interest	1.32
	Total Equity	**30,016.97**
	Liabilities	
(2)	**Non-current liabilities**	
	(a) Financial Liabilities	
	(i) Borrowings	13,104.02
	(b) Deferred tax liabilities (Net)	1,656.51
	(c) Other non-current liabilities	7.49
		14,768.02
(3)	**Current liabilities**	
	(a) Financial Liabilities	
	(i) Borrowings	9,014.31
	(ii) Trade payables	1,149.83
	(iii) Other financial liability	1,521.41
	(b) Other current liabilities	3,403.49
	(c) Provisions	172.78
		15,261.82
	Total Equity and Liabilities	**60,046.82**

Sarla Performance Fibers Limited Mumbai

C.N.K. & ASSOCIATES Chartered Accountants MUMBAI

Statement of assets and liabilities: (standalone)

(Rs. in Lacs)

	Particulars	As on 30th Sept 2017
	ASSETS	
(1)	**Non-current assets**	
	(a) Property, Plant and Equipment	18,413.43
	(b) Capital work-in-progress	-
	(c) Investment Property	-
	(d) Intangible assets	-
	(e) Financial Assets	
	(i) Investments	1,729.15
	(ii) Loans	7,944.75
	(iii) Other financial assets	4,215.91
	(f) Other non-current assets	-
(2)	**Current assets**	
	(a) Inventories	4,089.06
	(b) Financial Assets	
	(i) Investments	123.70
	(ii) Trade receivables	9,068.77
	(iii) Cash and cash equivalents	888.33
	(iv) Bank balances & other than (iii) above	741.67
	(iv) Loans	1,260.11
	(c) Other current assets	230.61
	Total Assets	**48,705.49**
	EQUITY AND LIABILITIES	
	Equity	
	(a)Equity Share capital	835.03
	(b)Other Equity	28,756.28
		29,591.31
	Liabilities	
(1)	**Non-current liabilities**	
	(a) Financial Liabilities	
	(i) Borrowings	4,257.20
	(b) Deferred tax liabilities (Net)	2,505.95
	(c) Other non-current liabilities	7.10
		6,770.25
(2)	**Current liabilities**	
	(a) Financial Liabilities	
	(i) Borrowings	7,707.11
	(ii) Trade payables	1,163.52
	(iii) Other financial liability	653.60
	(b) Other current liabilities	2,646.92
	(c) Provisions	172.78
		12,343.93
	Total Equity and Liabilities	**48,705.49**

For Sarla Performance Fibers Limited

Krishna M. Jhunjhunwala
Managing Director (DIN: 00097175)

Place : Mumbai.
Dated : 12th December 2017

CNK & ASSOCIATES LLP
EnM
Chartered Accountants

Sarla Performance Fibers Limited

SARLA PERFORMANCE FIBERS LTD
CIN : L31909DN1993PLC000056
Regd. Office :- Survey No. 59/1/4, Amli 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 quarter/period ended Septmber, 2017 — **Rs.in Lacs except EPS**

Sr No.	Particulars	Standalone			Consolidated		
		Quarter ended 30/09/2017	Period ended 30/09/2017	Quarter ended 30/09/2016	Quarter ended 30/09/2017	Period ended 30/09/2017	Quarter ended 30/09/2016
1	Total income from operations	8,121.68	15,864.32	7,486.05	8,275.98	16,942.62	8,797.28
2	Net Profit / (Loss) from ordinary activities before tax	2,134.94	3,520.00	1,618.97	1,440.38	2,706.76	1,765.17
3	Net Profit / (Loss) for the period before tax (after Extraordinary items)	2,134.94	3,520.00	1,618.97	1,440.38	2,706.76	1,765.17
4	Net Profit / (Loss) from ordinary activities after tax	1,607.31	2,631.50	1,229.19	912.75	1,818.26	1,375.39
5	Net Profit / (Loss) for the period after tax (after Extraordinary items)	1,607.31	2,631.50	1,229.19	912.75	1,818.26	1,375.39
6	Equity Share Capital	835.03	835.03	835.03	835.03	835.03	835.03
7	Earnings Per Share (before extraordinary items) (Face Value of Re.1 per Share) Basic and Diluted	1.92	3.15	1.47	1.09	2.17	1.63
8	Earnings Per Share (after extraordinary items) (Face Value of Re.1 per Share) Basic and Diluted	1.92	3.15	1.47	1.09	2.17	1.63

Note : The above is an extract of the detailed format of Quarterly/Period ended Audited Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Year ended Audited Financial Results are available on the Stock Exchange website www.bseindia.com, www.nesindia.com and on the Company website www.sarlafibers.com.

For Sarla Performance Fibers Limited

Krishna M. Jhunjhunwala
Managing Director (DIN: 00097175)

Place: Mumbai
Date: 12th December, 2017