

Date: July 30, 2025

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: Outcome of Board Meeting held on Wednesday, July 30, 2025, in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('**Listing Regulations**') this is to inform you that the Board of Directors of the Company at the meeting held on Wednesday, July 30, 2025, have *inter alia* considered and approved the following:

- i. Unaudited Financial Results (Standalone and Consolidated) for the Quarter ended June 30, 2025, along with the Limited Review Report issued by Statutory Auditors of the Company as attached (Annexure-I).

The Meeting commenced at 12:20 p.m. and concluded at 01:35 p.m.

This Outcome of Board Meeting will also be made available on the Company's website at www.sarlafibers.com.

This is for your information and records.

For Sarla Performance Fibers Limited

Kapil Raj Yadav
Company Secretary and Compliance Officer

Encl.: As above

Regd. Off. & Works 1:
Survey No. 59/1/4,
Amli Piparia 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,
Amli Piparia 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)

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 30th June, 2025 and year to date result for the period 1st April, 2025 to 30th June, 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.



Mistry Bhavan, 3rd Floor, Dinshaw Vachha Road, Churchgate, Mumbai 400 020. Tel: +91 22 6623 0600

501-502, Narain Chambers, M.G. Road, Vile Parle (E), Mumbai 400 057. Tel: +91 22 6250 7600

Website: www.cnkindia.com

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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 30th June, 2025 and year to date result from 1st April, 2025 to 30th June, 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 Consolidated financial results;

Our opinion 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. 3,382.83 Lakhs, total liabilities of Rs. 8,205.73 as at 30th June, 2025 and total revenues (before consolidated adjustments) of Rs. 226.25 lakhs and total comprehensive Loss (before consolidated adjustments) of Rs. 28.96 Lakhs for the quarter ended 30th June, 2025 and for year to date from 1st April, 2025 to 30th June, 2025, as considered in the statement.

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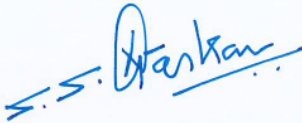
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These subsidiaries are located outside India whose unaudited interim financial results and other unaudited financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been approved by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's Management has converted and certified the unaudited interim financial results and other unaudited financial information. 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: 25110321BMKWKH8143
Place: Mumbai
Date: 30th July, 2025



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 30th June, 2025 and year to date result for the period 1st April, 2025 to 30th June, 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.



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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: 25110321BMKWKG2418
Place: Mumbai
Date: 30th July, 2025



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 THE QUARTER ENDED 30th June 2025

(Rs. in lakhs except EPS)

	PARTICULARS	STANDALONE				CONSOLIDATED			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25	30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		UNAUDITED	AUDITED	UNAUDITED	AUDITED	UNAUDITED	AUDITED	UNAUDITED	AUDITED
			(Refer note 2)				(Refer note 2)		
	Income								
1	Revenue From Operations	10,165.29	9,931.16	11,053.68	42,366.67	10,239.38	10,033.06	11,077.98	42,710.09
2	Other Income	2,348.53	201.71	1,066.99	2,439.45	2,268.25	258.28	1,088.55	2,518.92
3	Total Income (1+2)	12,513.82	10,132.87	12,120.67	44,806.12	12,507.63	10,291.34	12,166.53	45,229.01
4	Expenses:								
a)	Cost of raw material consumed	4,241.35	4,025.12	5,465.93	20,092.22	4,241.35	4,025.31	5,465.57	20,082.27
b)	Changes in inventories of finished goods and work in progress	(66.05)	(196.07)	166.64	(991.98)	(66.05)	(195.63)	165.79	(1,015.68)
c)	Employee benefit expenses	531.22	450.30	489.71	1,988.77	572.04	491.13	522.12	2,128.54
d)	Finance costs	211.87	401.96	193.42	1,064.42	211.87	401.96	193.42	1,064.42
e)	Depreciation and amortisation expenses	643.25	593.93	586.84	2,431.86	661.21	611.94	604.10	2,502.16
f)	Other expenses	4,446.19	4,094.56	2,969.02	13,149.50	4,413.78	3,543.22	2,978.90	12,581.43
	Total expenses (a to f)	10,007.83	9,369.79	9,871.55	37,734.78	10,034.20	8,877.93	9,929.90	37,343.14
5	Profit/(loss) before Exceptional item and tax (3-4)	2,505.99	763.08	2,249.12	7,071.34	2,473.43	1,413.41	2,236.63	7,885.88
6	Exceptional Items	-	-	-	(440.00)	-	-	-	-
7	Profit before Tax (5-6)	2,505.99	763.08	2,249.12	6,631.34	2,473.43	1,413.41	2,236.63	7,885.88
8	Tax Expenses	239.67	141.85	566.06	1,647.02	239.67	151.26	566.06	1,649.96
9	Profit after tax (7-8)	2,266.32	621.23	1,683.06	4,984.31	2,233.76	1,262.15	1,670.57	6,235.92
10	Other Comprehensive Income								
a)	(i) Items that will not be reclassified to profit or loss	(0.48)	(34.64)	10.90	(1.94)	(0.48)	(34.64)	10.90	(1.94)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.12	8.72	(2.74)	0.49	0.12	8.72	(2.74)	0.49
b)	(i) Items that will be reclassified to profit or loss	(848.35)	-	-	-	(841.84)	(106.40)	0.53	(79.64)
	(ii) Income tax relating to items that will be reclassified to profit or loss	213.51	-	-	-	213.51	-	-	-
	Total Other Comprehensive Income	(635.20)	(25.92)	8.16	(1.45)	(628.69)	(132.32)	8.69	(81.09)
11	Total Comprehensive Income (9+10)	1,631.12	595.31	1,691.22	4,982.86	1,605.07	1,129.83	1,679.26	6,154.84
12	Profit attributable to:								
	Owners of the company	2,266.32	621.23	1,683.06	4,984.31	2,241.61	1,269.01	1,665.32	6,235.74
	Non controlling Interest	-	-	-	-	(7.86)	(6.86)	5.25	0.18
13	Other Comprehensive Income attributable to								
	Owners of the company	(635.20)	(25.92)	8.16	(1.45)	(628.67)	(132.68)	8.79	(81.24)
	Non controlling Interest	-	-	-	-	(0.22)	0.36	(0.10)	0.16
14	Total Comprehensive Income attributable to								
	Owners of the company	1,631.12	595.31	1,691.22	4,982.86	1,613.14	1,136.33	1,674.11	6,154.50
	Non controlling Interest	-	-	-	-	(8.07)	(6.50)	5.15	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
16	Reserves excluding Revaluation Reserves (as per balance sheet)	-	-	-	50,993.01	-	-	-	48,151.91
17	Earnings Per Share (EPS)								
	Basic and Diluted earning per share- Before Exceptional Item (in Rs)	2.71	0.74	2.02	6.50	2.68	1.52	1.99	7.47
	Basic and Diluted earning per share-After Exceptional Item (in Rs)	2.71	0.74	2.02	5.97	2.68	1.52	1.99	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 30th July, 2025.
- 2 Figures of three months ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.
- 3 During the quarter, the Company has recognised an exchange loss of ₹1,127.82 lakhs in relation to foreign currency exposures - working capital loans, debtors and creditors. Exchange losses recognised in previous quarters specifically, for the quarter ended March 31, 2025, and the corresponding quarter ended June 30, 2024 amounted to ₹ 115.99 lakhs and ₹ 19.81 lakhs, respectively.
- 4 The company's' business activity falls under two business segment- Yarn and Wind Power is as under:

Particulars	STANDALONE				CONSOLIDATED			
	Quarter Ended		Year Ended		Quarter Ended		Year Ended	
	30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25	30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
	UNAUDITED	AUDITED	UNAUDITED	AUDITED	UNAUDITED	AUDITED	UNAUDITED	AUDITED
1. Segment Revenues (Net)								
(a). YARN	9,977.28	9,846.01	10,887.71	41,840.76	10,051.37	9,947.91	10,912.01	42,184.19
(b). WIND POWER	220.00	118.05	199.16	651.02	220.00	118.05	199.16	651.02
Less: Intersegment	31.99	32.90	33.19	125.12	31.99	32.90	33.19	125.12
Net Sales/Income From Operations	10,165.29	9,931.16	11,053.68	42,366.67	10,239.38	10,033.06	11,077.99	42,710.09
2. Segment Results								
(a). YARN*	3,626.02	1,840.05	2,703.78	10,039.43	3,593.45	2,490.38	2,691.29	10,853.97
(b). WIND POWER	34.53	(24.05)	(5.03)	19.02	34.53	(24.05)	(5.03)	19.02
Less : Finance cost (Unallocable)	211.87	401.96	193.42	1,064.42	211.87	401.96	193.42	1,064.42
Less : Admin cost (Unallocable)	942.69	650.96	256.21	1,922.69	942.69	650.96	256.21	1,922.69
Less : Exceptional Items	-	-	-	440.00	-	-	-	-
Total Profit Before Tax after Exceptional Items	2,505.99	763.08	2,249.12	6,631.34	2,473.42	1,413.41	2,236.63	7,885.88
3. Segment Assets								
(a). YARN	43,737.27	43,915.68	44,477.16	43,915.68	41,297.16	41,502.31	40,946.32	41,502.31
(b). WIND POWER	5,042.07	5,124.82	5,306.87	5,124.82	5,042.07	5,124.82	5,306.87	5,124.82
(c). UNALLOCATED	30,534.20	28,639.31	22,084.19	28,639.31	30,534.20	28,639.31	22,084.19	28,639.31
Total	79,313.54	77,679.81	71,868.22	77,679.81	76,873.43	75,266.44	68,337.39	75,266.44
4. Segment Liabilities								
(a). YARN	9,081.69	8,572.88	8,429.98	8,572.88	9,503.27	8,993.74	8,918.49	8,993.74
(b). WIND POWER	71.56	155.79	44.68	155.79	71.56	155.79	44.68	155.79
(c). UNALLOCATED	17,780.95	17,123.11	14,857.19	17,123.11	17,780.95	17,123.11	14,857.19	17,123.11
Total	26,934.20	25,851.78	23,331.85	25,851.78	27,355.78	26,272.64	23,820.36	26,272.64
5. Capital Employed								
(a). YARN	34,655.58	35,342.80	36,047.18	35,342.80	31,793.88	32,508.57	32,027.83	32,508.57
(b). WIND POWER	4,970.51	4,969.03	5,262.19	4,969.03	4,970.51	4,969.03	5,262.19	4,969.03
(c). UNALLOCATED	12,753.25	11,516.20	7,227.00	11,516.20	12,753.25	11,516.20	7,227.00	11,516.20
Total	52,379.34	51,828.03	48,536.37	51,828.03	49,517.64	48,993.80	44,517.02	48,993.80

* including other income for the respective period.

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

For Sarla Performance Fibers Limited

Neha Jhunjunwala
Director (DIN: 07144529)
Place: Mumbai
Dated: July 30, 2025

