SARLA PERFORMANCE FIBERS Threading Excellence

Sarla Performance Fibers Limited
304, Arcadia, 195, Nariman Point, Mumbai-400 021, India
+91 22 4032 2786 enquiry@sarlafibers.com
www.sarlafibers.com
CIN L31909DN1993PLC000056

Date: November 03, 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

Subject: Outcome of the Meeting of the Board of Directors held on November 03, 2026

Ref.: Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

Pursuant to Regulations 30 and 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of Sarla Performance Fibers Limited ("Company"), at its Meeting held today, i.e. Tuesday, November 03, 2026, which commenced at 05:30 P.M. (IST) and concluded at 05: 55 P.M. (IST), inter alia, considered and approved / took on record the following matters:

1. **Unaudited Financial Results**: Approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2026, including the Statement of Assets and Liabilities and Statement of Cash Flows for the half year, and took on record the Limited Review Reports issued by the Statutory Auditors thereon. The said Financial Results and Limited Review Reports are enclosed as **Annexure A**.

2. **Adoption of SPFL ESOP Plan 2026 and Withdrawal of the 2025 Plan**: Based on the recommendation of the Nomination and Remuneration Committee ("NRC"), acting as the Compensation Committee, approved the fresh Sarla Performance Fibers Limited Employee Stock Option Plan 2026 ("SPFL ESOP Plan 2026" / "Scheme"), for implementation and administration through the SPFL ESOP Trust by way of Secondary Acquisition only, with a common pool of 39,75,150 Options, each exercisable for one fully paid-up equity share of face value ₹1 each, subject to approval of the Members by Special Resolution through Postal Ballot.

   The Board also approved and recommended to the Members the withdrawal of the Sarla Performance Fibers Limited Employee Stock Option Plan (ESOP) Scheme 2025 and its extension to employees of Subsidiary Company(ies), approved by the Members on March 6, 2025. No option was granted and no Share was allotted under the 2025 Plan. The new Scheme and withdrawal of the 2025 Plan shall take effect only upon approval of the Special Resolutions at Item Nos. 1, 3 and 4 of the Postal Ballot Notice.

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3. **Extension of the Scheme to Eligible Employees of Subsidiary Company(ies)**: Based on the recommendation of the NRC, approved and recommended to the Members the extension of the Scheme to Eligible Employees and Directors of the Subsidiary Company(ies), present and future, in India or outside India, within the common Option Pool of 39,75,150 Options and subject to the Scheme, the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 ("SEBI SBEB Regulations") and other applicable laws, subject to approval of the Members by way of a separate Special Resolution through Postal Ballot.

4. **Secondary Acquisition by SPFL ESOP Trust**: Approved and recommended to the Members the acquisition of existing fully paid-up equity shares of the Company by the SPFL ESOP Trust through Secondary Acquisition on the platform of a recognised stock exchange, for implementation of the Scheme, subject to the limits and conditions prescribed under the SEBI SBEB Regulations, including the applicable annual and aggregate ceilings, and subject to approval of the Members by way of a separate Special Resolution through Postal Ballot.

5. **Provision of Money to SPFL ESOP Trust**: Approved and recommended to the Members the provision of money by the Company to the SPFL ESOP Trust, from time to time and in one or more tranches, solely for Secondary Acquisition of existing equity shares of the Company for implementation of the Scheme and charges directly incidental to such acquisition, subject to Section 67(3)(b) of the Companies Act, 2013, Rule 16 of the Companies (Share Capital and Debentures) Rules, 2014, Regulation 3(8) of the SEBI SBEB Regulations and other applicable laws. The proposed loan is interest-free, unsecured and co-terminus with the Scheme, with recourse limited to the assets of the Trust. The value of Shares to be purchased in the aggregate together with the money provided by the Company shall not exceed 5% of the aggregate of paid-up capital and free reserves under Rule 16(1)(d), computed from time to time. The loan shall not reimburse or make good, after acquisition, any difference between the Trust's acquisition cost and the Exercise Price. The Company shall bear the costs of establishing and administering the Scheme and the Trust, including Trustee fees, separately from the loan. The proposal is subject to approval of the Members by a separate Special Resolution through Postal Ballot.

6. **SPFL ESOP Trust and Trust Deed**: Approved the constitution / settlement of the SPFL ESOP Trust with an initial settlement of ₹1,00,000 and Onetrust Managers Private Limited as the sole corporate Trustee, subject to the requisite shareholder approvals becoming effective, and approved the draft Deed of Trust placed before the Board. The authorised officers of the Company were authorised to finalise and execute the Trust Deed after the shareholder approvals become effective and to make the filings required under Regulation 3(3) of the SEBI SBEB Regulations and other applicable laws.

7. **Postal Ballot Notice**: Approved the Postal Ballot Notice together with the four separate Special Resolutions referred to in paragraphs 2 to 5 above and the Explanatory Statement thereto, for seeking approval of the Members through remote e-voting in accordance with Sections 108 and 110 of the Companies Act, 2013, the applicable Rules, Regulation 44 of the Listing Regulations, SS-2 and the SEBI SBEB Regulations.

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8. **Appointment of Scrutinizer**: Appointed CS Vyoma Desai, Practising Company Secretary (FCS 11166; COP 23010), as the Scrutinizer for conducting the Postal Ballot process through remote e-voting in a fair and transparent manner.

9. **E-voting and Postal Ballot Process**: Approved the engagement of National Securities Depository Limited ("NSDL") for providing the remote e-voting facility. The cut-off date is Friday, October 30, 2026, and remote e-voting commences at 09:00 A.M. (IST) on Thursday, November 5, 2026 and ends at 05:00 P.M. (IST) on Friday, December 4, 2026. The resolutions, if passed by the requisite majority, shall be deemed passed on December 4, 2026. The Company Secretary & Compliance Officer was authorised to sign and dispatch / electronically send the Postal Ballot Notice, arrange the prescribed advertisement, coordinate with NSDL, the Registrar and Share Transfer Agent and the Scrutinizer, make the requisite filings / disclosures and undertake all consequential actions in relation to the Postal Ballot.

The details in relation to the Scheme / ESOP approvals, as required under Regulation 30 of the Listing Regulations read with the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are set out in Annexure B.

A hereto. No Options were granted by the Board at today's Meeting.

The Postal Ballot Notice will be submitted to the Stock Exchanges upon dispatch to the Members.

You are requested to take the above information on record.

Thanking you,

Yours faithfully,

For **Sarla Performance Fibers Limited**

MUSTAFA YUSUF MANASAWALA
Digitally signed by MUSTAFA YUSUF MANASAWALA

Mustafa Manasawala
Company Secretary & Compliance Officer
ACS: A76344

Encl.: As above

ANNEXURE A

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 September, 2026 and year to date result for the period 1st April, 2026 to 30th September, 2026 (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 issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, 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 Note No. 2 to the Statement, which describes the sale of 11.1% Non-Cumulative Redeemable Preference Shares held by the Company in its wholly owned subsidiary, Sarla Flex Inc., during the quarter ended March 31, 2026. As stated in the said Note, the requisite regulatory approvals for the sale of the Preference Shares, write-off of the resultant loss and receipt of the sale proceeds were pending as at June 30, 2026. The sale consideration was subsequently

credited to the Company's bank account during the quarter ended September 30, 2026; however, the transaction continues to be pending before the regulator for necessary ratification.

Our conclusion is not modified in respect of this matter.

b) 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.

c) 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 September, 2026 and year to date result from 1st April, 2026 to 30th September, 2026. 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. 4,361.27 Lakhs as at 30th September, 2026 and total revenues (before consolidated adjustments) of Rs. 3,766.58 lakhs total comprehensive profit (before consolidated adjustments)of Rs 1,679.32 lakhs for the quarter ended 30th Septmeber, 2026 and for year to date from 1st April, 2026 to 30th September, 2026, respectively, and net cash outflow of Rs. 12.74 lakhs for the half year ended 30th September, 2026 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 SUNIL AGASKAR

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Date: 2026.11.03 19:40:42 +05'30'

C N K & ASSOCIATES LLP ★ MUMBAI ★ Chartered Accountants

Suresh Agaskar
Partner
Membership No. 110321
UDIN: 26110321DPEMKL8840
Place: Mumbai
Date: November 3, 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 30th September, 2026 and year to date result for the period 1st April, 2026 to 30th September, 2026 (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" ('lnd 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. **Emphasis of Matter**

We draw attention to Note No. 2 to the Statement, which describes the sale of 11.1% Non-Cumulative Redeemable Preference Shares held by the Company in its wholly owned subsidiary, Sarla Flex Inc., during the quarter ended March 31, 2026. As stated in the said Note, the requisite regulatory approvals for the sale of the Preference Shares, write-off of the resultant loss and receipt of the sale proceeds were pending as at June 30, 2026. The sale consideration was subsequently credited to the Company's bank account during the quarter ended September 30, 2026; however, the transaction continues to be pending before the regulator for necessary ratification.

Our conclusion is not modified in respect of this matter.

5. 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 SUNIL AGASKAR
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Date: 2026.11.03 19:41:04 +05'30'



Suresh Agaskar
Partner
Membership No. 110321
UDIN: 26110321DBLOCT2790
Place: Mumbai
Date: November 03, 2026

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 AND PERIOD ENDED 30TH SEPTEMBER 2026

(Rs. in lakhs except EPS)

		PARTICULARS	STANDALONE						CONSOLIDATED					
			Quarter Ended			Period Ended		Year Ended	Quarter Ended			Period Ended		Year Ended
			30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
			UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
		Income												
1		Revenue From Operations	11,232.62	10,404.04	10,755.75	21,636.66	20,921.04	39,634.33	11,988.50	11,326.43	10,710.74	23,314.92	20,950.12	40,123.22
2		Other Income	340.46	2,784.21	1,036.38	3,124.67	3,384.91	5,745.21	(248.70)	2,785.97	1,036.46	2,537.27	3,304.70	5,664.60
3		**Total Income (1+2)**	**11,573.08**	**13,188.25**	**11,792.13**	**24,761.33**	**24,305.95**	**45,379.54**	**11,739.80**	**14,112.40**	**11,747.21**	**25,852.19**	**24,254.82**	**45,787.82**
4		**Expenses:**												
	a)	Cost of raw material consumed	5,259.28	4,682.17	4,770.99	9,941.45	9,012.34	16,807.45	5,259.28	4,682.17	4,756.51	9,941.45	8,997.86	17,193.22
	b)	Purchases of Stock-in-trade	-	-	-	-	-	-	180.91	229.02	-	409.93	-	160.20
	b)	Changes in inventories of finished goods and work in progress	(7.62)	(144.98)	(135.70)	(152.60)	(201.75)	(198.25)	(7.62)	(144.98)	(170.18)	(152.60)	(236.23)	720.67
	c)	Employee benefit expenses	642.88	577.94	546.90	1,220.83	1,078.12	2,264.39	696.23	631.73	584.74	1,327.96	1,156.78	2,446.12
	d)	Finance costs	301.91	279.63	210.21	581.54	422.08	823.90	301.91	279.63	210.21	581.54	422.08	823.90
	e)	Depreciation and amortisation expenses	565.32	605.45	647.98	1,170.76	1,291.24	2,448.49	584.71	625.13	666.38	1,209.84	1,327.59	2,523.15
	f)	Impairment Expenses	-	-	-	-	-	453.40	-	-	-	-		453.40
	g)	Other expenses	3,611.53	3,133.18	3,271.59	6,744.72	7,717.78	14,936.11	3,517.59	3,179.95	3,236.16	6,697.54	7,649.95	15,294.79
		Total expenses (a to f)	**10,373.30**	**9,133.39**	**9,311.98**	**19,506.70**	**19,319.81**	**37,535.49**	**10,533.01**	**9,482.65**	**9,283.85**	**20,015.66**	**19,318.04**	**39,615.45**
5		**Profit/(loss) before Exceptional item and tax (3-4)**	**1,199.78**	**4,054.86**	**2,480.15**	**5,254.63**	**4,986.14**	**7,844.05**	**1,206.79**	**4,629.75**	**2,463.36**	**5,836.53**	**4,936.79**	**6,172.37**
6		**Exceptional Items**	-	-	-	-	-	(5,433.16)	-	-	-	-	-	(7,713.26)
7		**Profit before Tax (5-6)**	**1,199.78**	**4,054.86**	**2,480.15**	**5,254.63**	**4,986.14**	**2,410.89**	**1,206.79**	**4,629.75**	**2,463.36**	**5,836.53**	**4,936.79**	**(1,540.89)**
8		Tax Expenses	(0.14)	873.49	559.44	873.35	799.11	(214.13)	56.45	901.51	559.44	957.96	799.11	(209.26)
9		**Profit after tax (7-8)**	**1,199.94**	**3,181.38**	**1,920.71**	**4,381.28**	**4,187.03**	**2,625.01**	**1,150.34**	**3,728.24**	**1,903.92**	**4,878.57**	**4,137.68**	**(1,331.63)**
10		**Other Comprehensive Income**												
	a)	(i) Items that will not be reclassified to profit or loss	-	-	(0.48)	-	(0.97)	28.92	-	-	(0.48)	-	(0.97)	28.92
		(ii)Income tax relating to items that will not be reclassified to profit or loss	-	-	0.12	-	0.24	(7.28)	-	-	0.12	-	0.24	(7.28)
	b)	(i)Items that will be reclassified to profit or loss	(63.50)	1,039.38	(308.07)	975.89	(1,156.43)	(4,292.44)	0.49	1,016.67	(114.62)	1,017.16	(956.46)	(4,044.55)
		(ii)Income tax relating to items that will be reclassified to profit or loss	15.98	(261.59)	77.54	(245.61)	291.05	1,080.32	15.98	(261.59)	77.54	(245.61)	291.05	1,080.32
		Total Other Comprehensive Income	**(47.52)**	**777.79**	**(230.90)**	**730.27**	**(866.10)**	**(3,190.48)**	**16.47**	**755.08**	**(37.45)**	**771.55**	**(666.14)**	**(2,942.59)**
11		**Total Comprehensive Income (9+10)**	**1,152.42**	**3,959.17**	**1,689.81**	**5,111.55**	**3,320.93**	**(565.47)**	**1,166.81**	**4,483.32**	**1,866.47**	**5,650.12**	**3,471.54**	**(4,274.22)**
12		**Profit attributable to:**												
		Owners of the company	1,199.94	3,181.38	1,920.71	4,381.28	4,187.03	2,625.01	1,151.69	3,748.77	1,896.27	4,900.45	4,137.89	(1,313.46)
		Non controlling Interest	-	-	-	-	-	-	(1.35)	(20.53)	7.65	(21.88)	(0.21)	(18.18)
13		**Other Comprehensive Income attributable to**												
		Owners of the company	(47.52)	777.79	(230.90)	730.27	(866.10)	(3,190.48)	15.14	756.71	(38.54)	771.85	(667.01)	(2,942.67)
		Non controlling Interest	-	-	-	-	-	-	1.33	(1.64)	1.09	(0.30)	0.87	0.08
14		**Total Comprehensive Income attributable to**												
		Owners of the company	1,152.42	3,959.17	1,689.81	5,111.55	3,320.93	(565.47)	1,166.83	4,505.49	1,857.73	5,672.30	3,470.87	(4,256.12)
		Non controlling Interest	-	-	-	-	-	-	(2.24)	(19.94)	0.67	(22.19)	0.67	(18.10)
15		Paid-Up Equity Share Capital												
		(Face Value Of Share - Re.1/-Each)	795.03	795.03	835.03	795.03	835.03	835.03	795.03	795.03	835.03	795.03	835.03	835.03
16		Reserves excluding Revaluation Reserves (as per balance sheet)	-	-	-	-		49,347.74	-	-	-	-	-	42,814.74
17		Earnings Per Share (EPS)												
		Basic and Diluted earning per share- Before Exceptional Item (in Rs)	1.51	4.00	2.30	5.51	5.01	9.65	1.45	4.72	2.27	6.16	4.96	7.66
		Basic and Diluted earning per share-After Exceptional Item (in Rs)	1.51	4.00	2.30	5.51	5.01	3.14	1.45	4.72	2.27	6.16	4.96	(1.57)

NOTES :

1 The Audit Committee has reviewed these results and the Board of Directors have approved the above results at their meeting held on 03rd November, 2026.

2 During the quarter ended March 31,2026, the Company sold its 11,1% Non Cumulative Redeemable Preference Shares held in its wholly owned subsidiary, Sarlaflex INC., having a face value of USD 1,000,000 each, for a consideration of USD 11,000 per share. The Company had applied for the necessary regulatory approvals for the sale of the Preference Shares, write-off of the resultant loss and subsequent receipt of the sale proceeds. The requisite approvals were pending as of June 30, 2026.
The sale consideration was credited to the Company's bank account during the quarter ended September 30, 2026. However, the transaction continues to be pending before the regulator for necessary ratification.Tho Company is pursuing the matter through its Authorised Dealer for completion of the requisite regulatory formalities.

3 Ongoing geopolitical tensions in the Middle East led to higher freight and raw material costs during the quarter ended September 30, 2026. In addition, the Company incurred a one-time flood-related loss of ₹2.31 crore at its Silvassa plant.

4 The company's' business activity falls under two business segment- Yarn and Wind Power is as under:

C N K & ASSOCIATES LLP MUMBAI Chartered Accountants

Sarla Performance Fibers Limited

Particulars	STANDALONE						CONSOLIDATED					
	Quarter Ended			Period Ended		Year Ended	Quarter Ended			Period Ended		Year Ended
	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
1. Segment Revenues (Net)	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
(a). YARN	10,983.64	10,181.91	10,574.22	21,165.55	20,551.50	39,129.60	11,739.52	11,104.29	10,529.21	22,843.81	20,580.58	39,618.49
(b). WIND POWER	288.38	248.15	236.59	536.54	456.58	643.91	288.38	248.15	236.59	536.54	456.58	643.91
Less: Intersegment	39.41	26.02	55.05	65.43	87.04	139.17	39.41	26.02	55.05	65.43	87.04	139.17
Net Sales/Income From Operations	**11,232.61**	**10,404.04**	**10,755.75**	**21,636.66**	**20,921.04**	**39,634.33**	**11,988.49**	**11,326.43**	**10,710.74**	**23,314.92**	**20,950.12**	**40,123.22**
2. Segment Results												
(a). YARN*	2,114.70	5,122.20	2,961.34	7,236.89	6,587.36	12,409.21	2,121.71	5,697.09	2,944.55	7,818.80	6,538.00	10,737.53
(b). WIND POWER	133.13	75.44	331.49	208.57	366.02	(196.84)	133.13	75.44	331.49	208.57	366.02	(196.84)
Less : Finance cost (Unallocable)	301.91	279.63	210.21	581.54	422.08	823.90	301.91	279.63	210.21	581.54	422.08	823.90
Less : Admin cost (Unallocable)	746.15	863.15	602.47	1,609.30	1,545.15	3,544.41	746.15	863.15	602.47	1,609.30	1,545.15	3,544.41
Less : Exceptional Items	-	-	-	-		5,433.16	-	-	-	-	-	7,713.26
Total Profit Before Tax after Exceptional Items	**1,199.77**	**4,054.86**	**2,480.15**	**5,254.62**	**4,986.14**	**2,410.88**	**1,206.79**	**4,629.75**	**2,463.35**	**5,836.53**	**4,936.79**	**(1,540.89)**
3. Segment Assets												
(a). YARN	41,138.43	40,812.25	43,023.97	41,138.43	43,023.97	39,539.67	44,076.72	43,722.14	40,653.35	44,076.72	40,653.35	41,810.05
(b). WIND POWER	4,497.77	4,582.09	4,866.29	4,497.77	4,866.29	4,225.20	4,497.77	4,582.09	4,866.29	4,497.77	4,866.29	4,225.20
(c). UNALLOCATED	37,865.07	35,965.23	32,195.38	37,865.07	32,195.38	37,058.71	37,865.07	35,965.23	32,195.38	37,865.07	32,195.38	37,058.71
Total	**83,501.28**	**81,359.57**	**80,085.63**	**83,501.27**	**80,085.63**	**80,823.58**	**86,439.56**	**84,269.46**	**77,715.01**	**86,439.56**	**77,715.01**	**83,093.96**
4. Segment Liabilities												
(a). YARN	14,223.87	13,481.58	8,881.84	14,223.87	8,881.84	14,091.24	15,342.28	14,586.71	9,196.11	15,342.24	9,196.11	15,080.98
(b). WIND POWER	35.73	64.51	70.45	35.73	70.45	11.08	35.73	64.51	70.45	35.73	70.45	11.08
(c). UNALLOCATED	18,983.68	18,071.54	16,991.43	18,983.68	16,991.43	16,538.47	18,983.68	18,071.54	16,991.43	18,983.68	16,991.43	16,538.47
Total	**33,243.28**	**31,617.63**	**25,943.72**	**33,243.28**	**25,943.72**	**30,640.79**	**34,361.69**	**32,722.76**	**26,257.99**	**34,361.65**	**26,257.99**	**31,630.52**
5. Capital Employed												
(a). YARN	26,914.58	27,330.69	34,142.13	26,914.56	34,142.13	25,448.43	28,734.44	29,135.73	31,457.23	28,734.47	31,457.21	26,729.06
(b). WIND POWER	4,462.04	4,517.58	4,795.83	4,462.04	4,795.83	4,214.12	4,462.04	4,517.58	4,795.83	4,462.04	4,795.83	4,214.12
(c). UNALLOCATED	18,881.39	17,893.69	15,203.95	18,881.39	15,203.95	20,520.24	18,881.39	17,893.69	15,203.95	18,881.39	15,203.95	20,520.24
Total	**50,258.01**	**49,741.94**	**54,141.91**	**50,258.00**	**54,141.91**	**50,182.79**	**52,077.87**	**51,547.00**	**51,457.02**	**52,077.91**	**51,457.00**	**51,463.42**

* 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

KANAV KRISHNA JHUNJHUNWALA

Digitally signed by KANAV KRISHNA JHUNJHUNWALA

Kanav Krishna Jhunjhunwala
Whole Time Director (DIN: 09507192)
Place: Silvassa
Dated: November 03, 2026

Sarla Performance Fibers Limited

G N K & ASSOCIATES LLP MUMBAI Chartered Accountants

Sarla Performance Fibers Limited

Consolidated Statement of Assets and Liabilities as at September 30, 2026

(Rs in lakhs)

	Particulars	As at September 30, 2026	As at March 31, 2026
		Unaudited	Audited
I	**ASSETS**		
(1)	**Non-current assets**		
	(a) Property, Plant and Equipment	21,009.47	21,749.01
	(b) Capital Work in progress	347.00	443.40
	(c) Other Intangible assets	16.39	21.28
	(d) Financial Assets		
	(i) Investments accounted for using equity method	-	-
	(ii) Other Investments	29,885.79	28,407.86
	(iii) Loans	28.31	30.08
	(iv) Other financial assets	86.94	66.20
	(e) Non current Tax Assets (Net)	226.22	226.22
	(h) Deferred Tax Assets (Net)	3.52	1.52
	(f) Other non-current assets	716.47	578.14
	Total non-current assets	**52,320.11**	**51,523.73**
(2)	**Current assets**		
	(a) Inventories	9,444.48	7,736.42
	(b) Financial Assets		
	(i) Investments	7,698.75	8,386.28
	(ii) Trade receivables	13,128.57	11,469.88
	(iii) Cash and cash equivalents	496.62	269.32
	(iv) Bank balances other than (iii) above	102.30	38.35
	(v) Loans	24.30	23.69
	(vi) Other financial assets	1,014.27	2,316.82
	(c) Other current assets	2,210.16	1,329.45
	Total current assets	**34,119.46**	**31,570.20**
	Total Assets	**86,439.57**	**83,093.93**
II	**EQUITY AND LIABILITIES**		
	Equity		
	(a)Equity Share capital	795.03	835.03
	(b)Preference Share Capital	7,824.85	7,824.85
	(c)Other Equity	43,490.92	42,814.71
	Equity attributable to equity share holders	**52,110.80**	**51,474.59**
	Non-controlling interests	(32.90)	(11.24)
	Total equity	**52,077.90**	**51,463.35**
	Liabilities		
(1)	**Non-current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	5,857.27	3,525.64
	(ia) Lease Liabilities	556.58	450.38
	(b) Provisions	200.57	160.57
	(c) Deferred tax liabilities (Net)	1,702.28	1,586.42
	Total non-current liabilities	**8,316.69**	**5,723.02**
(2)	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	17,938.85	15,576.30
	(ia) Lease Liabilities	158.11	226.13
	(ii) Trade payables		
	(A) total outstanding dues of micro enterprises and small enterprises	118.14	176.33
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	2,667.57	3,437.91
	(iii) Other financial liabilities	3,771.17	5,400.77
	(b) Other current liabilities	1,143.44	964.18
	(c) Provisions	51.99	55.34
	(d) Current Tax Liabilities (Net)	195.67	70.56
	Total current liabilities	**26,044.96**	**25,907.51**
	Total Liabilities	**34,361.69**	**31,630.52**
	Total Equity and Liabilities	**86,439.57**	**83,093.93**

For Sarla Performance Fibers Limited

KANAV KRISHNA JHUNJHUNWALA

Digitally signed by KANAV KRISHNA JHUNJHUNWALA

Kanav Krishna Jhunjhunwala
Whole Time Director (DIN: 09507192)

Place : Silvassa.
Date: November 03, 2026

C N K & ASSOCIATES LLP MUMBAI Chartered Accountants

Sarla Performance Fibers Limited

Consolidated Statement of cash flows for the period ended September 30, 2026

(Rs in lakhs)

	Particulars	For the period ended September 30, 2026	For the period ended September 30, 2025
		Unaudited	Unaudited
A	**Cash flows from operating activities**		
	Profit before tax	5,836.54	4,936.78
	Adjustments for:		
	Finance costs	565.06	368.20
	Depreciation and amortisation expenses	1,209.84	1,327.59
	Impairment Expenses	-	
	Interest income	(339.61)	(113.52)
	Gain on disposal of property, plant and equipment	(2.19)	34.21
	Gain on disposal of investments	(1,139.51)	(617.90)
	Gain on fair value of investments	(834.12)	(1,318.78)
	Dividend Income	(623.00)	(32.41)
	Loss due to flood	231.34	
	Provision for Impairment & Doubtful Advances	-	-
	Loss on Sale of Preference Shares	-	
	Unrealised exchange (gain) / loss on foreign currency	503.71	(128.10)
	Sundry Balances written off / (written back)	93.80	101.67
	Operating profit before working capital changes	**5,501.87**	**4,557.75**
	Changes in Assets and Liabilities:		
	Adjustments for (increase)/decrease in:		
	Inventories	(1,939.41)	874.93
	Trade receivables	(1,786.53)	(718.80)
	Loans and Advances	(19.42)	(20.92)
	Other assets	314.24	36.38
	Trade payables	(647.35)	(148.48)
	Other current financial liabilities	(482.72)	224.43
	Cash generated from operations	**940.68**	**4,805.29**
	Direct taxes paid (net)	(719.90)	(116.08)
	Net cash generated from operating activities (A)	**220.78**	**4,689.21**
B	**Cash flows from investing activities**		
	Bank balances other than Cash & Cash equivalents	(63.95)	(19.50)
	Purchase of Property, Plant and Equipment	(462.27)	(765.17)
	Purchase of Intangible Assets	-	(7.13)
	Advance for Capital Work in Progress	-	-
	Proceeds from disposals of property, plant and equipment	3.20	25.85
	Proceeds from Investments	-	(1,603.00)
	Purchase/Proceeds of investments	1,183.22	-
	Loans to Subsidiaries	-	-
	Loans given	(0.66)	(1.61)
	Interest received	339.61	113.52
	Dividend Income on Current investments	623.00	32.41
	Net cash (used in) investing activities (B)	**1,622.14**	**(2,224.63)**
C	**Cash flows from financing activities**		
	Proceeds from non current borrowings	1,852.80	301.17
	Repayment of non current borrowings	-	(383.33)
	Proceeds/(repayment) from current borrowings	2,262.06	(697.06)
	Payments for the principal portion of lease liability	(86.65)	(72.22)
	Payments for the interest portion of lease liability	(25.99)	(27.34)
	Buyback of Equity Shares	(4,400.00)	-
	Interest paid	(581.54)	(422.08)
	Dividend paid	(636.32)	(1,079.82)
	Net cash generated from financing activities (C)	**(1,615.63)**	**(2,380.68)**
	NET INCREASE IN CASH AND CASH EQUIVALENTS [(A) + (B) + (C)]	**227.29**	**83.92**
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		
	Balances with banks in current accounts and deposit accounts	265.18	239.64
	Effect of exchange rate changes on cash and cash equivalents	-	0.33
	Cash on hand	4.14	8.27
	CASH AND CASH EQUIVALENTS	**269.32**	**248.24**
	CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		
	Balances with banks in current accounts and deposit accounts	492.15	323.20
	Effect of exchange rate changes on cash and cash equivalents	-	-
	Cash on hand	4.47	8.96
	CASH AND CASH EQUIVALENTS	**496.62**	**332.16**

For Sarla Performance Fibers Limited

KANAV KRISHNA JHUNJHUNWALA

Digitally signed by KANAV KRISHNA JHUNJHUNWALA

Sarla Performance Fibers Limited

Kanav Krishna Jhunjhunwala
Whole Time Director (DIN: 09507192)
Place: Silvassa
Date: November 03, 2026

G N K & ASSOCIATES LLP MUMBAI Chartered Accountants

Sarla Performance Fibers Limited

Standalone Statement of Assets and Liabilities as at September 30, 2026

(Rs in lakhs)

	Particulars	Note No	As at September 30, 2026	As at March 31, 2026
			Unaudited	Audited
I	**ASSETS**			
(1)	**Non-current assets**			
	(a) Property, Plant and Equipment	4	19,181.89	19,908.40
	(b) Capital Work in progress	5	347.00	443.40
	(c) Other Intangible assets	6	16.39	21.28
	(d) Financial Assets			
	(i) Investments in Subsidiaries	7	183.22	183.22
	(ii) Other Investments	8	29,837.80	28,407.86
	(iii) Loans	9	28.31	30.08
	(iv) Other financial assets	10	86.94	66.20
	(e) Non current Tax Assets (Net)	11	226.22	226.22
	(f) Other non-current assets	12	716.47	578.17
	Total non-current assets		**50,624.25**	**49,864.85**
(2)	**Current assets**			
	(a) Inventories	13	9,444.48	7,736.42
	(b) Financial Assets			
	(i) Investments	14	7,698.75	8,386.28
	(ii) Trade receivables	15	11,918.09	10,923.41
	(iii) Cash and cash equivalents	16	446.38	206.34
	(iv) Bank balances other than (iii) above	17	102.30	38.35
	(v) Loans	18	24.30	23.69
	(vi) Other financial assets	19	1,014.27	2,316.82
	(c) Other current assets	20	2,228.46	1,327.43
	Total current assets		**32,877.03**	**30,958.73**
	Total Assets		**83,501.28**	**80,823.58**
II	**EQUITY AND LIABILITIES**			
	Equity			
	(a)Equity Share capital	21	795.03	835.03
	(b)Other Equity	22	49,462.97	49,347.74
	Total equity		**50,258.00**	**50,182.77**
	Liabilities			
(1)	**Non-current liabilities**			
	(a) Financial Liabilities			
	(i) Borrowings	23	5,629.43	3,266.67
	(ia) Lease Liabilities	24	556.58	450.38
	(b) Provisions	25	200.57	160.57
	(c) Deferred tax liabilities (Net)	26	1,702.28	1,586.42
	Total non-current liabilities		**8,088.85**	**5,464.04**
(2)	**Current liabilities**			
	(a) Financial Liabilities			
	(i) Borrowings	27	17,938.85	15,576.30
	(ia) Lease Liabilities	24	158.11	226.13
	(ii) Trade payables	28		
	(A) total outstanding dues of micro enterprises and small enterprises		118.14	176.33
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises		2,665.56	3,436.53
	(iii) Other financial liabilities	29	3,771.17	5,400.77
	(b) Other current liabilities	30	306.89	234.80
	(c) Provisions	31	51.99	55.34
	(d) Current Tax Liabilities (Net)	32	143.70	70.56
	Total current liabilities		**25,154.42**	**25,176.75**
	Total Liabilities		**33,243.28**	**30,640.79**
	Total Equity and Liabilities		**83,501.28**	**80,823.58**

For Sarla Performance Fibers Limited

KANAV KRISHNA JHUNJHUNWALA

Digitally signed by KANAV KRISHNA JHUNJHUNWALA

Kanav Krishna Jhunjhunwala
Whole Time Director
(DIN: 09507192)
Place : Silvassa.
Dated : November 03, 2026

C N K & ASSOCIATES LLP MUMBAI Chartered Accountants

Sarla Performance Fibers Limited

Standalone Statement of cash flow for the Period ended September 30,

(Rs in lakhs)

	Particulars	For the Period ended September 30, 2026	For the period ended Sep 30, 2025
		Unaudited	Unaudited
A	**Cash flows from operating activities**		
	Profit before tax	5,254.64	4,986.14
	Adjustments for:		
	Finance costs	565.06	368.20
	Depreciation and amortisation expenses	1,170.76	1,291.24
	Impairment Expenses	-	
	Interest income	(339.61)	(113.52)
	(Gain)/ Loss on disposal of property, plant and equipment	(2.19)	34.21
	Gain on disposal of investments	(1,139.51)	(617.90)
	Gain on fair value of investments	(834.12)	(1,318.78)
	Dividend Income	(623.00)	(32.41)
	Loss due to flood	231.34	-
	Unrealised exchange (gain) / loss on foreign currency translations	-	37.97
	Sundry Balances written off / (written back)	93.80	101.67
	Operating profit before working capital changes	**4,377.18**	**4,736.82**
	Changes in Assets and Liabilities:		
	Adjustments for (increase)/decrease in:		
	Trade receivables	(1,088.48)	(747.18)
	Inventories	(1,939.41)	985.65
	Loans and Advances	(19.42)	(20.92)
	Other assets	360.28	35.47
	Adjustments for increase/(decrease) in:		
	Trade payables	(829.15)	(176.77)
	Other current financial liabilities	(589.86)	220.64
	Cash generated from operations	**271.14**	**5,033.71**
	Direct taxes paid (net)	(684.35)	(116.08)
	Net cash generated from operating activities (A)	**(413.22)**	**4,917.63**
B	**Cash flows from investing activities**		
	Bank balances other than Cash & Cash equivalents	(63.95)	(19.50)
	Purchase of property, plant and equipment	(471.22)	(704.67)
	Purchase of Intangible Assets	0.00	(7.13)
	Advance for Capital Work in Progress	96.40	-
	Proceeds from disposals of property, plant and equipment	3.20	25.85
	Proceeds from Sale of Preference Shares	-	
	(Purchase) / Proceeds of investments	1,231.21	(1,603.00)
	Advance for Pending Allotment	-	
	Interest received	339.61	113.52
	Dividend received	623.00	32.41
	Net cash (used in) investing activities (B)	**1,758.25**	**(2,162.51)**
C	**Cash flows from financing activities**		
	Proceeds/(repayment) of non current borrowings	2,362.76	(383.33)
	Proceeds/(repayment) from current borrowings	2,262.72	(695.46)
	Payments for the principal portion of lease liability	(86.65)	(72.22)
	Payments for the interest portion of lease liability	(25.99)	(27.34)
	Buyback of Equity Shares	(4,400.00)	-
	Interest paid	(581.54)	(422.08)
	Dividend paid	(636.32)	(1,079.82)
	Net cash (generated in) financing activities (C)	**(1,105.01)**	**(2,680.24)**
D	**NET INCREASE IN CASH AND CASH EQUIVALENTS [(A) + (B) + (C)]**	**240.03**	**74.87**
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		
	Balances with banks in current accounts and deposit accounts	204.71	164.38
	Effect of exchange rate changes on cash and cash equivalents	-	0.33
	Cash on hand	1.63	5.98
	CASH AND CASH EQUIVALENTS	**206.34**	**170.70**
	CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		
	Balances with banks in current accounts and deposit accounts	444.41	238.94
	Effect of exchange rate changes on cash and cash equivalents	-	-
	Cash on hand	1.97	6.65
	CASH AND CASH EQUIVALENTS	**446.37**	**245.59**

For Sarla Performance Fibers Limited

KANAV KRISHNA JHUNJHUNWALA

Digitally signed by KANAV KRISHNA JHUNJHUNWALA

Kanav Krishna Jhunjhunwala
Whole Time Director
(DIN: 09507192)
Place : Silvassa
Dated : November 03, 2026

C N K & ASSOCIATES LLP MUMBAI Chartered Accountants

SARLA PERFORMANCE FIBERS Threading Excellence

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CIN L31909DN1993PLC000056

ANNEXURE B

Disclosure in relation to the SPFL ESOP Plan 2026 pursuant to Regulation 30 read with Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, last updated on January 30, 2026

Sr. No.	Particulars	Details
1	**Brief details of options granted**	The Board of Directors has approved adoption of the Sarla Performance Fibers Limited Employee Stock Option Plan 2026 ("SPFL ESOP Plan 2026" / "Scheme"), subject to the requisite shareholder approvals. The Scheme provides for grant of up to 39,75,150 Options to eligible employees and directors of the Company and, subject to separate shareholder approval, its Subsidiary Company(ies). The Scheme shall be implemented through the SPFL ESOP Trust, with Shares sourced through Secondary Acquisition only. No Options have been granted at this Board Meeting.
2	**Whether the Scheme is in terms of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, if applicable**	Yes. The Scheme is framed in accordance with the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, as amended ("SEBI SBEB Regulations"), and shall be implemented subject to the requisite shareholder approvals and applicable law.
3	**Total number of shares covered by these options**	Up to 39,75,150 fully paid-up equity shares of face value ₹1 each, subject to adjustment for corporate actions and applicable law. Each Option shall entitle the participant to acquire one equity share from the Trust upon valid Exercise. This is the maximum pool under the proposed Scheme; no Options have yet been granted.
4	**Pricing formula**	The Exercise Price shall be determined by the Nomination and Remuneration Committee ("NRC") on the Grant Date at Market Price or at such discount to Market Price as the NRC determines and records, subject to a minimum of the face value of a Share and applicable law. Market Price means the latest available closing price on the recognised stock exchange on the date immediately preceding the Grant Date. Where the Shares are listed on more than one recognised stock exchange, the closing price on the

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CIN L31909DN1993PLC000056

Sr. No.	Particulars	Details
		exchange having the higher trading volume shall be used.
5	**Options vested**	Nil. No Options have been granted or vested under the Scheme.
6	**Time within which options may be exercised**	Vested Options may be exercised within the period specified in the Grant Letter, subject to a maximum of five years from the date of the relevant Vesting, save as required under applicable law. The specific provisions of the Scheme relating to cessation of employment shall apply, where relevant.
7	**Options exercised**	Nil.
8	**Money realised by exercise of options**	Nil.
9	**Total number of shares arising as a result of exercise of options**	Nil as on the date of this disclosure. Upon future valid Exercise, the corresponding existing equity shares shall be transferred by the Trust to participants. No fresh issue of equity shares is authorised by the present Scheme approval.
10	**Options lapsed**	Nil under the Scheme.
11	**Variation of terms of options**	Not applicable. The proposal concerns adoption of a fresh Scheme. The unused SPFL ESOP Plan 2025 and its subsidiary extension are proposed to be withdrawn upon the requisite shareholder approvals. No Options were granted or Shares allotted under the 2025 Plan.
12	**Brief details of significant terms**	The Scheme shall be supervised by the NRC and administered through the SPFL ESOP Trust, with Shares sourced through Secondary Acquisition within applicable limits. Options shall vest over **one to five years** from the Grant Date, subject to conditions specified by the NRC, and be exercisable within **five years from the relevant Vesting**, subject to the Scheme and applicable law. Company funding to the Trust shall be interest-free and unsecured, within statutory limits. Implementation and withdrawal of the unused 2025 Plan require approval of Postal Ballot Item Nos. **1, 3 and 4**; subsidiary participation additionally

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Sr. No.	Particulars	Details
		requires approval of Item No. **2**.
13	**Subsequent changes or cancellation or exercise of such options**	Not applicable at this stage, as no Options have been granted under the Scheme. The proposed withdrawal of the unused 2025 Plan and its subsidiary extension does not involve cancellation of any outstanding Options.
14	**Diluted earnings per share pursuant to issue of equity shares on exercise of options**	Not applicable at this stage, as no Options have been exercised and no equity shares have been issued pursuant to Exercise. The Scheme presently provides for transfer of existing Shares acquired by the Trust through Secondary Acquisition.

MUSTAFA YUSUF MANASAWALA

Digitally signed by MUSTAFA YUSUF MANASAWALA