

## Integrated Filing (Finance) Ind AS

### SARLA PERFORMANCE FIBERS LIMITED

#### General Information

Scrip code*	526885
NSE Symbol*	SARLAPOLY
MSEI Symbol*	NOTLISTED
ISIN*	INE453D01025
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	22-04-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	17-04-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date of board meeting	22-04-2026
Start time of board meeting	17:38:00
End date of board meeting	22-04-2026
End time of board meeting	22:19:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Statement on impact of audit qualification

## Financial Results - Ind-AS

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1 Income</b>		
Revenue from operations	10,253.24	40,123.22
Other income	1,126.91	5,664.60
<b>Total income</b>	<b>11,380.15</b>	<b>45,787.82</b>
<b>2 Expenses</b>		
(a) Cost of materials consumed	4,196.85	17,353.42
(b) Purchases of stock-in-trade	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	134.91	720.67
(d) Employee benefit expense	663.96	2,446.12
(e) Finance costs	179.25	823.90
(f) Depreciation, depletion and amortisation expense	614.41	2,523.15
<b>(g) Other Expenses</b>		
1 Impairment Expenses	453.40	453.40
2 Other expenses	4,590.06	15,294.79
<b>Total other expenses</b>	<b>5,043.46</b>	<b>15,748.19</b>
<b>Total expenses</b>	<b>10,832.84</b>	<b>39,615.45</b>
<b>3 Total profit before exceptional items and tax</b>	<b>547.31</b>	<b>6,172.37</b>
4 Exceptional items	(7,713.26)	(7,713.26)
<b>5 Total profit before tax</b>	<b>(7,165.95)</b>	<b>(1,540.89)</b>
<b>6 Tax expense</b>		
7 Current tax	(1,194.15)	(209.26)
8 Deferred tax	0.00	0.00
<b>9 Total tax expenses</b>	<b>(1,194.15)</b>	<b>(209.26)</b>
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
<b>11 Net Profit Loss for the period from continuing operations</b>	<b>(5,971.80)</b>	<b>(1,331.63)</b>
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
<b>14 Net profit (loss) from discontinued operation after tax</b>	<b>0.00</b>	<b>0.00</b>
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
<b>16 Total profit (loss) for period</b>	<b>(5,971.80)</b>	<b>(1,331.63)</b>
17 Other comprehensive income net of taxes	(1,499.71)	(2,942.59)
<b>18 Total Comprehensive Income for the period</b>	<b>(7,471.51)</b>	<b>(4,274.22)</b>
<b>19 Total profit or loss, attributable to</b>		
Profit or loss, attributable to owners of parent	(5,963.93)	(1,313.46)
Total profit or loss, attributable to non-controlling interests	(7.87)	(18.18)
<b>20 Total Comprehensive income for the period attributable to</b>		
Comprehensive income for the period attributable to owners of parent	(7,465.86)	(4,256.12)
Total comprehensive income for the period attributable to owners of parent non-controlling interests	(6.74)	(18.10)
<b>21 Details of equity share capital</b>		
Paid-up equity share capital	835.03	835.03
Face value of equity share capital	1.00	1.00
22 Reserves excluding revaluation reserve		42,814.74
<b>23 Earnings per share</b>		
<b>i Earnings per equity share for continuing operations</b>		
Basic earnings (loss) per share from continuing operations	(7.14)	(1.57)
Diluted earnings (loss) per share from continuing operations	(7.14)	(1.57)
<b>ii Earnings per equity share for discontinued operations</b>		
Basic earnings (loss) per share from discontinued operations	0.00	0.00
Diluted earnings (loss) per share from discontinued operations	0.00	0.00
<b>iii Earnings per equity share (for continuing and discontinued operations)</b>		
Basic earnings (loss) per share from continuing and discontinued operations	(7.14)	(1.57)
Diluted earnings (loss) per share from continuing and discontinued operations	(7.14)	(1.57)
24 Debt equity ratio		
25 Debt service coverage ratio		
26 Interest service coverage ratio		
27 Remarks for debt equity ratio		
28 Remarks for debt service coverage ratio		
29 Remarks for interest service coverage ratio		
30 Disclosure of notes on financial results		<a href="#">Textual Information(1)</a>

**Text Block**

<a href="#">Textual Information(1)</a>	<p>1. The Audit Committee has reviewed these results and the Board of Directors have approved the above results at their meeting held on 22nd April, 2026. ' 2. Figures of three months ended March 31, 2026 and the corresponding quarter ended in the previous year as reported in these results 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. Also the figures upto the end of third quarter had only been reviewed and not subjected to audit ' 3. The Board of Directors have recommended a dividend of INR. 2/- per equity share of face value of INR 1/- subject to approval of shareholders. The Promoters and the promoter group have expressed that they will be waiving of their rights to receive the dividend. ' 4. During the quarter, the Company sold 11,1% Non-Cumulative Redeemable Preference Shares held in its wholly owned subsidiary, Sarla Flex Inc., having a face value of USD 10,00,000 each, for consideration of USD 11,000 per share. ' (a) In the standalone Financials, Based on the carrying amount of the said Preference Shares of Rs. 7,824.85 lakhs (gross of impairment of Rs. 2,280.10 Lakhs carried out in earlier years), the sale transaction has resulted in a loss amounting to Rs. 5,433.16 lakhs, which has been recognized as an Exceptional Item in the statement of Profit and Loss for the quarter and year ending 31st March 2026. ' For the sale and write off of the loss for the above transaction and subsequent receipt of the sales proceeds, the company has applied for the necessary approvals from the regulators and the same is still awaited as on date. ' The management believes that there is no uncertainty regarding the approvals and the receipt of the aforesaid consideration. ' (b) In the Consolidated Financials, the sale transaction has resulted in a loss amounting to Rs 7,713.26 Lakhs (since Provision for Impairment of Rs 2,280.10 Lakhs recorded in the earlier years in the standalone financials statements were eliminated due to consolidation adjustments) which has been recognized as an Exceptional Item in the statement of Profit and Loss for the quarter and year ending 31st March 2026. ' 5. The Company has performed an impairment assessment of its Windmill asset in accordance with Ind AS 36 " Impairment of Assets. The recoverable amount of the asset was determined using the Discounted Cash Flow (DCF) method. ' As the recoverable amount was lower than the carrying amount, an impairment loss of Rs. 453.40 lakhs has been recognized in the Statement of Profit and Loss for the quarter and year ended 31st March 2026. ' 6. Pursuant to the new labour code provisions the Company had assessed and recognised the impact of enhanced gratuity liability of Rs 18.37 Lakhs in December 2025, resulting in an increase in employee benefit expenses</p>
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## Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>1 Segment Revenue (Income)</b> (net sale/income from each segment should be disclosed)		
1 (a). YARN	10,180.78	39,618.49
2 (b). WIND POWER	97.53	643.91
<b>Total Segment Revenue</b>	<b>10,278.31</b>	<b>40,262.40</b>
<b>Less: Inter segment revenue</b>	<b>25.06</b>	<b>139.17</b>
<b>Revenue from operations</b>	<b>10,253.25</b>	<b>40,123.23</b>
<b>2 Segment Result</b> <b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1 (a). YARN	2,632.70	10,737.53
2 (b). WIND POWER	(502.26)	(196.84)
<b>Total Profit before tax</b>	<b>2,130.44</b>	<b>10,540.69</b>
<b>i. Finance cost</b>	<b>179.25</b>	<b>823.90</b>
<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	<b>9,117.14</b>	<b>11,257.68</b>
<b>Profit before tax</b>	<b>(7,165.95)</b>	<b>(1,540.89)</b>
<b>3 (Segment Asset - Segment Liabilities)</b> <b>Segment Asset</b>		
1 (a). YARN	41,810.04	41,810.04
2 (b). WIND POWER	4,225.20	4,225.20
<b>Total Segment Assets</b>	<b>46,035.24</b>	<b>46,035.24</b>
<b>Un-allocable Assets</b>	<b>37,058.71</b>	<b>37,058.71</b>
<b>Net Segment Assets</b>	<b>83,093.95</b>	<b>83,093.95</b>
<b>4 Segment Liabilities</b> <b>Segment Liabilities</b>		
1 (a). YARN	15,080.97	15,080.97
2 (b). WIND POWER	11.08	11.08
<b>Total Segment Liabilities</b>	<b>15,092.05</b>	<b>15,092.05</b>
<b>Un-allocable Liabilities</b>	<b>16,538.47</b>	<b>16,538.47</b>
<b>Net Segment Liabilities</b>	<b>31,630.52</b>	<b>31,630.52</b>
Disclosure of notes on segments		

## Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
1 Amount of items that will not be reclassified to profit and loss	30.37	28.92
Total Amount of items that will not be reclassified to profit and loss	30.37	28.92
2 Income tax relating to items that will not be reclassified to profit or loss	7.64	7.28
<b>3 Amount of items that will be reclassified to profit and loss</b>		
1 Amount of items that will be reclassified to profit and loss	(2,041.74)	(4,044.55)
Total Amount of items that will be reclassified to profit and loss	(2,041.74)	(4,044.55)
4 Income tax relating to items that will be reclassified to profit or loss	(519.30)	(1,080.32)
5 Total Other comprehensive income	(1,499.71)	(2,942.59)

## Statement of Asset and Liabilities

		Amount in (Lakhs)
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
<b>Assets</b>		
1	<b>Non-current assets</b>	
	Property, plant and equipment	21,749.01
	Capital work-in-progress	443.40
	Investment property	
	Goodwill	0.00
	Other intangible assets	21.28
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	<b>Non-current financial assets</b>	
	Non-current investments	28,407.86
	Trade receivables, non-current	
	Loans, non-current	30.08
	<b>Other non-current financial assets</b>	
1	Other financial assets	66.20
	<b>Total of other non-current financial assets</b>	66.20
	<b>Total non-current financial assets</b>	28,504.14
	Deferred tax assets (net)	1.52
	<b>Other non-current assets</b>	
1	Non current Tax Assets (Net)	226.22
2	Other non-current assets	578.17
	<b>Total of other non-current assets</b>	804.39
	<b>Total non-current assets</b>	51,523.74
2	<b>Current assets</b>	
	Inventories	7,736.42
	<b>Current financial asset</b>	
	Current investments	8,386.28
	Trade receivables, current	11,469.88
	Cash and cash equivalents	269.32
	Bank balance other than cash and cash equivalents	38.35
	Loans, current	23.69
	<b>Other current financial assets</b>	
1	Other current financial assets	2,316.82
	<b>Total of Other current financial assets</b>	2,316.82
	<b>Total current financial assets</b>	22,504.34
	Current tax assets (net)	
	<b>Other current assets</b>	
1	Other current assets	1,329.45
	<b>Total of other current assets</b>	1,329.45
	<b>Total current assets</b>	31,570.21
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	<b>Total assets</b>	83,093.95
<b>Equity and liabilities</b>		
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	835.03
	Other equity	50,639.59
	<b>Total equity attributable to owners of parent</b>	51,474.62
	Non controlling interest	(11.24)
	<b>Total equity</b>	51,463.38
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	3,525.65
	<b>Trade payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	<b>Total Trade payable</b>	0.00
	<b>Other non-current financial liabilities</b>	
1	Lease Liabilities	450.38

		<b>Total of other non-current financial liabilities</b>	450.38
		<b>Total non-current financial liabilities</b>	3,976.03
	Provisions, non-current		160.57
	Deferred tax liabilities (net)		1,586.42
	Deferred government grants, Non-current		
	<b>Other non-current liabilities</b>		
		<b>Total of other non-current liabilities</b>	
		<b>Total non-current liabilities</b>	5,723.02
	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings, current		15,576.30
	<b>Trade payables, current</b>		
	(A) Total outstanding dues of micro enterprises and small enterprises		176.33
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		3,437.91
		<b>Total Trade payable</b>	3,614.24
	<b>Other current financial liabilities</b>		
1	Lease Liabilities		226.13
2	Other financial liabilities		5,400.77
		<b>Total of other current financial liabilities</b>	5,626.90
		<b>Total current financial liabilities</b>	24,817.44
	<b>Other current liabilities</b>		
1	Other current liabilities		964.21
		<b>Total of other current liabilities</b>	964.21
	Provisions, current		55.34
	Current tax liabilities (Net)		70.56
	Deferred government grants, Current		
		<b>Total current liabilities</b>	25,907.55
3	Liabilities directly associated with assets in disposal group classified as held for sale		
4	Regulatory deferral account credit balances and related deferred tax liability		
		<b>Total liabilities</b>	31,630.57
		<b>Total equity and liabilities</b>	83,093.95
	Disclosure of notes on assets and liabilities		

## Cash flow statement indirect

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
<b>Part I Blue color marked fields are non-mandatory.</b>	
<b>1 Statement of cash flows</b>	
<b>Cash flows from used in operating activities</b>	
Profit before tax	(1,540.89)
<b>2 Adjustments for reconcile profit (loss)</b>	
Adjustments for finance costs	735.16
Adjustments for decrease (increase) in inventories	(341.25)
Adjustments for decrease (increase) in trade receivables, current	334.29
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	(1,200.38)
Adjustments for decrease (increase) in other non-current assets	0.00
Adjustments for other financial assets, non-current	0.00
Adjustments for other financial assets, current	(10.41)
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	426.76
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	0.00
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	2,976.56
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	0.00
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	1,156.65
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	(621.68)
Adjustments for dividend income	73.21
Adjustments for interest income	329.46
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	0.00
Other adjustments to reconcile profit (loss)	(1,253.94)
Other adjustments for non-cash items	7,838.93
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
<b>Total adjustments for reconcile profit (loss)</b>	<b>9,638.02</b>
<b>Net cash flows from (used in) operations</b>	<b>8,097.13</b>
Dividends received	0.00
Interest paid	0.00
Interest received	0.00
Income taxes paid (refund)	676.31
Other inflows (outflows) of cash	0.00
<b>Net cash flows from (used in) operating activities</b>	<b>7,420.82</b>
<b>3 Cash flows from used in investing activities</b>	
Cash flows from losing control of subsidiaries or other businesses	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.00
Other cash payments to acquire equity or debt instruments of other entities	6,814.91
Other cash receipts from sales of interests in joint ventures	111.59
Other cash payments to acquire interests in joint ventures	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
Proceeds from sales of property, plant and equipment	31.96
Purchase of property, plant and equipment	1,784.84
Proceeds from sales of investment property	0.00
Purchase of investment property	0.00
Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	7.13
Proceeds from sales of intangible assets under development	0.00
Purchase of intangible assets under development	0.00
Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00

	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	10.97
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	73.21
	Interest received	329.46
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) investing activities</b>	<b>(8,071.63)</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	3,542.23
	Repayments of borrowings	766.67
	Payments of lease liabilities	199.97
	Dividends paid	1,079.82
	Interest paid	823.88
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) financing activities</b>	<b>671.89</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>21.08</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>21.08</b>
	<b>Cash and cash equivalents cash flow statement at beginning of period</b>	<b>248.24</b>
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>269.32</b>

### Details of Impact of Audit Qualification

Whether results are audited or unaudited			Audited
Declaration of unmodified opinion or statement on impact of audit qualification			Statement on impact of audit qualification
Auditor's opinion			Qualified opinion
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Consolidated results			
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	CNK & Associates LLP	Yes	31-07-2027

**Financial details**

Amount in (Lakhs)

<b>Sr.</b>	<b>Particulars</b>	<b>Audited Figures (as reported before adjusting for qualifications)</b>	<b>Adjusted Figures (audited figures after adjusting for qualifications)</b>
1	Turnover / Total income	45,787.82	45,787.82
2	Total Expenditure	47,328.71	47,328.71
3	Net Profit/(Loss)	(1,331.63)	(1,331.63)
4	Earnings Per Share	(1.57)	(1.57)
5	Total Assets	83,096.96	83,096.96
6	Total Liabilities	31,630.52	31,630.52
7	Net Worth	51,463.42	51,463.42

**Audit qualification**

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
1	<a href="#">Textual Information(1)</a>	Qualified opinion	Whether appeared first time	<a href="#">Textual Information(2)</a>	<a href="#">Textual Information(3)</a>	<a href="#">Textual Information(4)</a>	<a href="#">Textual Information(5)</a>

**Text Block**

<a href="#">Textual Information(1)</a>	<p>We draw attention to Note No. 4 to the financial results on Exceptional Items wherein the Company has recognized loss of Rs. 7,713.26 lakhs on sale of 1% Non-Cumulative Redeemable Preference Shares held in its wholly owned subsidiary, Sarla Flex Inc.</p> <p>For the sale and write off of the loss for the above transaction and subsequent receipt of the sales proceeds the company has applied for the necessary approvals from the regulators and the same is still awaited as on date of our audit report.</p> <p>Note No.4 to the financial Results:</p> <p>During the quarter, the Company sold 11,1% Non-Cumulative Redeemable Preference Shares held in its wholly owned subsidiary, Sarla Flex Inc., having a face value of USD 10,00,000 each, for consideration of USD 11,000 per share.</p> <p>In the Consolidated Financials, the sale transaction has resulted in a loss amounting to Rs 7,713.26 Lakhs (since Provision for Impairment of Rs 2,280.10 Lakhs recorded in the earlier years in the standalone financials statements were eliminated due to consolidation adjustments) which has been recognized as an Exceptional Item in the statement of Profit and Loss for the quarter and year ending 31st March 2026.</p> <p>For the sale and write off of the loss for the above transaction and subsequent receipt of the sales proceeds, the company has applied for the necessary approvals from the regulators and the same is still awaited as on date.</p> <p>The management believes that there is no uncertainty regarding the approvals and the receipt of the aforesaid consideration.</p>
<a href="#">Textual Information(2)</a>	Not Applicable
<a href="#">Textual Information(3)</a>	Not Applicable
<a href="#">Textual Information(4)</a>	Auditor have qualified the opinion as the approvals from the regulators is still awaited but the Management, based on its assessment of the facts and circumstances, believes that such approvals are procedural in nature and do not cast any uncertainty on the transaction
<a href="#">Textual Information(5)</a>	This being a regulatory non-compliance we are unable to quantify the amount of penalty that may be imposed by the regulator to regularize this transaction pending clearance

**Signatories details**

Name of CEO / Managing director	KRISHNA KUMAR JHUNHUNWALA
Name of CFO	KAYVANNA SHAH
Name of audit committee chairman	SACHIN ABHAYANKAR
Name of statutory auditor	SURESH AGASKAR
Name of other signatory, if any, with designation	
Place	MUMBAI
Date	22-04-2026

