

November 02, 2023

To

The BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai-400001 Scrip Code: 540203 The National Stock Exchange India Limited Exchange Plaza, Bandra Kurla Complex Bandra(E), Mumbai-400051
NSE Symbol: SFL

Subject: Disclosure of Related Party Transaction pursuant to Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

Dear Sir/Madam,

Pursuant to Regulation 23(9) of the Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the disclosure of Related Party Transactions and balance as on half year ended September 30, 2023.

Kindly take the same on record.

Thanking you,

Yours truly, For Sheela Foam Limited

Md. Iquebal Ahmad Company Secretary & Compliance Officer

## SHEELA FOAM LIMITED

(Rs.∃	In L	_acs)
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											transaction bythe listed	relates to lo entity/subs	ans, interidiary. The	arty transactions - -corporate deposi ese details need to action was under	ts, advand o be disclo	ces or inv	estments mad	de or given	
S. No	Details of th party (listed entity /subsidiary) entering into the transaction	) o	Details of the counterparty			Type of	Value of therelated party	Value of transactio	In case monies are due to either party as a result of the transaction (see Note 1)		In case any financial indebtednessis incurred to make or give loans, intercorporate deposits, advancesor investments			Details of the loans, inter-corporate deposits, advance orinvestments					
	Name	P A N	Name	P A N	Relationship of the counterparty with the listed entity or its subsidiary	related party transaction (see Note 5)	transaction as approved by the audit committee (see Note 6a)	nduring the reporting period (see Note 6b)	Opening balance	Closing balance	Nature of indebte dness (loan/ issuanc e of debt/ any other etc.)	Cost (seeNote 7)	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpos e for which the funds will be utilised by the ultimat e recipie nt of funds (end- usag e)	
1	Sheela Foam Limited		Staqo Software Private Limited (formerly known as Divya Software Solutions Private Limited)		wholly owned subsidiary	Purchase of goods or services	20.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA NA	
2	Sheela Foam Limited		Staqo Software Private Limited (formerly known as Divya Software Solutions Private Limited)		wholly owned subsidiary	Sale of goods or services	25.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
3	Sheela Foam Limited		Staqo Software Private Limited (formerly known as Divya Software Solutions Private Limited)		wholly owned subsidiary	Rent Paid	210.00	99.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
4	Sheela Foam Limited		Staqo Software Private Limited (formerly known as Divya Software Solutions Private Limited)		wholly owned subsidiary	Reimbursement of Expenses to Staqo Software Private Limited	350.00	79.18	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	
5	Sheela Foam Limited		International Comfort		wholly owned subsidiary	Purchase of goods or	4184.50	429.62	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	

		Technologies Private Limited		services												
6	Sheela Foam Limited	International Comfort Technologies Private Limited	wholly owned subsidiary	Purchase of Fixed Assets	815.5	83.73	0.00	0.00	NA							
7	Sheela Foam Limited	International Comfort Technologies Private Limited	wholly owned subsidiary	Sale of goods or services	4081.50	1129.71	0.00	0.00	NA							
8	Sheela Foam Limited	International Comfort Technologies Private Limited	wholly owned subsidiary	Sale of Fixed Assets	918.50	254.26	0.00	0.00	NA							
9	Sheela Foam Limited	International Comfort Technologies Private Limited	wholly owned subsidiary	Rent Receivable	251.25	112.47	0.00	0.00	NA							
10	Sheela Foam Limited	International Comfort Technologies Private Limited	wholly owned subsidiary	Recovery of Expenses	48.75	21.83	0.00	0.00	NA							
11	Sheela Foam Limited	International Comfort Technologies Private Limited	wholly owned subsidiary	Loan	9000.00	4240.00	0.00	0.00	NA							
12	Sheela Foam Limited	International Comfort Technologies Private Limited	wholly owned subsidiary	Interest Received	1000	283.93	0.00	0.00	NA							
13	Sheela Foam Limited	Sleepwell Enterprise Private Limited	wholly owned subsidiary	Royalty Paid	10.00	5.00	0.00	0.00	NA							
14	Sheela Foam Limited	Sleepwell Enterprise Private Limited	wholly owned subsidiary	Rent of Containers Paid	50.00	16.74	0.00	0.00	NA							
15	Sheela Foam Limited	Rangoli Resorts Private Limited	Related Entity	Sale of goods or services	10.00	0.00	0.00	0.00	NA							
16	Sheela Foam Limited	Rangoli Resorts Private Limited	Related Entity	Reimbursement of expenses	15.00	0.00	0.00	0.00	NA							

17	Sheela Foam Limited	Sleepwell Foundation (Trust)	Related Entity	Donation paid under CSR	350.00	235.00	0.00	0.00	NA							
18	Sheela Foam Limited	Sleepwell Foundation (Trust)	Related Entity	Sale of goods or services	10.00	0.06	0.00	0.00	NA							
19	Sheela Foam Limited	Staqo World Private Limited	wholly owned subsidiary	IT Services Charge Paid	1750.00	858.48	0.00	0.00	NA							
20	Sheela Foam Limited	Joyce Foam Pty Ltd., Australia	wholly owned subsidiary	Purchase of goods or services	1000.00	105.43	0.00	0.00	NA							
21	Sheela Foam Limited	Joyce Foam Pty Ltd., Australia	wholly owned subsidiary	Sale of goods or services	475.00	210.75	0.00	0.00	NA							
22	Sheela Foam Limited	Joyce Foam Pty Ltd., Australia	wholly owned subsidiary	Corporate Guarantee Fees	150.00	66.93	0.00	0.00	NA							
23	Sheela Foam Limited	International Foam Technologies SL, Spain	wholly owned subsidiary	Sale of goods or services	500.00	0.00	0.00	0.00	NA							
24	Sheela Foam Limited	International Foam Technologies SL, Spain	wholly owned subsidiary	Interest Receivable	650.00	161.48	0.00	0.00	NA							
25	Sheela Foam Limited	Interplasp, SL, Spain,	Subsidiary	Sale of goods or services	750.00	0.00	0.00	0.00	NA							
Total (of Note 6b)						8393.60										