

May 22, 2018

To

The Manager,
The National Stock Exchange India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra(E), Mumbai-400051
Scrip Code: 540203

**Ref: NSE letter no. NSE/LIST/FR/5865 dated May 21, 2018 for submission
Standalone Reconciliation of Equity and Consolidated Reconciliation of Equity.**

Dear Sir

With reference to letter no. NSE/LIST/FR/5865 dated May 21, 2018, we hereby submit:

- 1) Standalone Reconciliation of Equity,
- 2) Consolidated Reconciliation of Equity.

Kindly take the same on your record.

Thanking you.
Yours faithfully,

For Sheela Foam Limited



(Md. Iqbal Ahmad)
Company Secretary and Compliance Officer

SHEELA FOAM LIMITED

37/2, Site-IV, Sahibabad Industrial Area, Ghaziabad, U.P. - 201010, India
Ph: Int-91-(0)-120-4162200 | Fax: Int-91-(0)-120-4162282, 4162283 | Email: contactus@sheelafoam.com
Regd. Office: C-55, Preet Vihar, Vikas Marg, Delhi-110092, India | Ph: Int-91-(0)-11-22026875-76
Toll Free: 1800 103 6664 | www.sleepwellproducts.com | www.sheelafoam.com
CIN-U74899DL1971PLC005679

SHEELA FOAM LIMITED**Standalone Reconciliation of Equity**

Reconciliation of other equity prepared under previous Indian GAAP with other equity restated under Ind AS for the year ended 31st March 2017 is summarised below:

Other Equity Reconciliation	Year ended March 31, 2017 (Rs. in Crores)
Other Equity as reported previously under GAAP	396.62
Other Income - Interest impact on financial instruments	1.37
Finance Cost - Interest impact on financial instruments	(1.10)
Other adjustments	(0.01)
Other Equity as reported under Ind AS	396.88

Reconciliation of other equity prepared under previous Indian GAAP with other equity restated under Ind AS as at 1st April 2016 is summarised below:

Other Equity Reconciliation	As at April 1, 2016 (Rs. in Crores)
Other Equity reported under previous Indian GAAP	294.27
Fair Value Gain on Financial Instruments	0.13
Other Equity reported under Ind AS	294.40



SHEELA FOAM LIMITED
Consolidated Reconciliation of Equity

Reconciliation of consolidated other equity prepared under previous Indian GAAP with consolidated other equity restated under Ind AS for the year ended 31st March 2017 is summarised below:

Other Equity Reconciliation	Year ended March 31, 2017 (Rs. in Crores)
Other Equity as reported previously under GAAP	439.00
Other Income - Interest impact on financial instruments	1.37
Finance Cost - Interest impact on financial instruments	(1.10)
Other adjustments	(0.01)
Other Equity as reported under Ind AS	439.26

Reconciliation of consolidated other equity prepared under previous Indian GAAP with consolidated other equity restated under Ind AS as at 1st April 2016 is summarised below:

Other Equity Reconciliation	As at April 1, 2016 (Rs. in Crores)
Other Equity as reported previously under GAAP	322.17
Fair Value Gain on Financial Instruments	0.13
Other Equity as reported under Ind AS	322.30

