August 04, 2026

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: Outcome of the Board Meeting and Un-Audited Standalone and Consolidated Financial Results for the quarter ended June 30, 2026

Dear Sir/Madam,

In terms of Regulation 30, 33, 52 and other applicable provision of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, read with related circulars and notifications, please find enclosed herewith, Un-Audited Standalone and Consolidated Financial Results along with line item as per Regulation 52(4) of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended June 30, 2026 as approved by the Board of Directors in its meeting held on August 04, 2026.

Further, pursuant to the provisions of Regulation 54 of SEBI Listing Regulations, 2015 a NIL certificate of Security Cover in respect of Unsecured, Redeemable, Listed, Taxable Non-Convertible Debentures is also enclosed.

The Board Meeting commenced at 11:15 AM and concluded at 03:45 PM.

Thanking You,

Yours truly,
For Sheela Foam Limited

MD IQUEBAL AHMAD
Digitally signed by MD IQUEBAL AHMAD
Date: 2026.08.04 16:19:16 +05'30'

(Md. Iqubal Ahmad)
Company Secretary & Compliance Officer

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

Magnum Global Park
Unit No-2101-2115A & B, Floor 21
Sector-58, Arch View Drive
Gurugram 122011, INDIA

Independent Auditor's Review Report on Standalone unaudited financial results of Sheela Foam Limited for the quarter ended June 2026 pursuant to the Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Sheela Foam Limited

1. We have reviewed the accompanying Statement of standalone unaudited financial results of Sheela Foam Limited (hereinafter referred to as 'the Company') for the quarter ended June 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations').

2. This Statement, which is the responsibility of Company's Management and has been 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', prescribed under Section 133 of the Companies Act, 2013('the Act'), read with relevant rules issued thereunder ('Ind AS 34'), and other recognised accounting principles generally accepted in India, and is in compliance with the 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. 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 specified under section 143(10) of the Act 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. Based on our review conducted 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 Ind AS 34 and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

Nipun Gupta
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Date: 2026.08.04 15:44:30 +05'30'

Nipun Gupta
Partner
Membership No.: 502896
UDIN: 26502896AVQMJB7358

Place: Gurugram
Date: August 04, 2026

SHEELA FOAM LIMITED

Regd. office: 1002 to 1006, The Avenue, International Airport Road, Opp Hotel Leela Sahar, Andheri East, Mumbai, Maharashtra - 400059
Corporate Office: Sleepwell Tower, Plot No.-14, Sector 135, Noida, Gautam Budh Nagar (U.P) - 201301
Tel: Int-91(0)-22-28265686/88/89, Email - investorrelation@sheelafoam.com
CIN- L74899MH1971PLC427835

UNAUDITED STATEMENT OF STANDALONE FINANCIAL RESULTS FOR QUARTER ENDED JUNE 30, 2026

(₹ in Crores, Except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Audited) (refer note 7)	(Unaudited)	(Audited)
I	**Income**				
	a) Revenue from operations	760.92	819.20	634.63	2,962.27
	b) Other Income	13.63	16.11	8.35	40.32
	Total Income [(a) + (b)]	**774.55**	**835.31**	**642.98**	**3,002.59**
II	**Expenses**				
	a) Cost of materials consumed	461.88	427.33	333.32	1,598.62
	b) Purchase of stock-in-trade	21.13	31.11	27.01	100.31
	c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(7.87)	5.28	(7.71)	(7.73)
	d) Other manufacturing expenses	26.97	28.42	28.67	113.04
	e) Employee benefits expenses	75.42	101.18	74.51	322.58
	f) Finance costs	12.28	15.13	22.80	70.98
	g) Depreciation and amortisation expenses	17.24	16.76	29.91	110.20
	h) Other expenses	115.01	135.51	118.58	537.85
	Total Expenses [(a) to (h)]	**722.06**	**760.72**	**627.09**	**2,845.85**
III	**Profit before tax and Exceptional Items (I-II)**	**52.49**	**74.59**	**15.89**	**156.74**
IV	Exceptional items	(6.26)	(15.77)	-	(7.93)
V	**Profit before tax (III-IV)**	**58.75**	**90.36**	**15.89**	**164.67**
VI	**Tax expenses**				
	Current tax	-	-	-	-
	Earlier tax adjustment	0.02	(9.69)	-	(9.44)
	Deferred tax	14.79	24.53	5.19	43.54
	Total Tax Expenses	**14.81**	**14.84**	**5.19**	**34.10**
VII	**Profit for the period/year (V-VI)**	**43.94**	**75.52**	**10.70**	**130.57**
VIII	**Other Comprehensive Income/(Loss)**				
	(a) Items that will not be reclassified to profit or loss				
	Remeasurements gain/(loss) of net defined benefit plans	(2.19)	(1.58)	(1.08)	(1.29)
	Income tax effect on above	-	-	-	-
	(b) Items that will be reclassified to profit or loss				
	Fair value gain/(loss) on investments and other financial instruments	(0.76)	(1.11)	(0.17)	(0.80)
	Income tax effect on above	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period/year (a+b)	**(2.95)**	**(2.69)**	**(1.25)**	**(2.09)**
IX	**Total Comprehensive Income for the period/year (VII+VIII)**	**40.99**	**72.83**	**9.45**	**128.48**
X	Paid up Equity Share Capital (Face value of ₹ 5/- each)	54.60	54.60	54.60	54.60
XI	Other Equity				2,857.58
XII	Earning per share (not annualised)				
	Basic	4.02	6.92	0.98	11.96
	Diluted	4.02	6.90	0.98	11.93

The above unaudited standalone results of Sheela Foam Limited are available on our website www.sheelafoam.com and on the stock exchange websites www.nseindia.com and www.bseindia.com.

Notes:

1. These standalone financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors, in their respective meetings held on August 04, 2026.
2. These standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards - 34 'Interim Financial Reporting' as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

3 **Additional disclosures as per Regulation 52(4) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 :**

	Particulars	Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
a)	** Net Worth (₹ in Crores)	2,954.72	2,912.18	2,787.78	2,912.18
b)	Outstanding Unsecured Non-convertible Debentures (₹ in Crores)	181.25	362.50	543.75	362.50
c)	Debt service coverage ratio (Number of times, Not annualised)	0.20	0.24	0.11	0.68
d)	Interest service coverage ratio (Number of times)	5.27	5.93	1.70	3.21
e)	Debt equity ratio (Number of times)	0.15	0.16	0.31	0.16
f)	Current Ratio (Number of times)	0.79	0.73	0.82	0.73
g)	Long term debt to working capital ratio (Number of times)	(1.34)	(1.57)	(3.23)	(1.57)
h)	Bad debts to Account receivable ratio (%)	0.0%	0.0%	0.0%	0.0%
i)	Current liability ratio (Number of times)	0.88	0.89	0.77	0.89
j)	Total debts to total assets (Number of times)	0.11	0.11	0.20	0.11
k)	Debtors Turnover Ratio (Number of times, Not annualised)	2.72	3.24	3.11	11.80
l)	Inventory Turnover Ratio (Number of times, Not annualised)	1.78	1.86	1.59	6.86
m)	Basic EPS (In ₹ Not annualised)	4.02	6.92	0.98	11.96
n)	Diluted EPS (In ₹ Not annualised)	4.02	6.90	0.98	11.93
o)	Operating margin (%)	34.0%	39.9%	39.9%	39.1%
p)	Net profit margin (%)	5.8%	9.2%	1.7%	4.4%

Formulas for computation of ratios are as follows:-

Debt service coverage ratio	Profit before tax + Finance costs + Depreciation / Finance cost + Borrowings (Current) + Lease Liabilities (Current)
Interest service coverage ratio	Earnings before interest, tax and exceptional items / Finance cost
Debt equity ratio	Total Borrowings + Total Lease Liabilities / Equity Share Capital + Other Equity
Current Ratio	Current Assets / Current Liabilities
Long term debt to working capital ratio	Non-Current Borrowings + Non-Current Lease Liabilities + Current Maturities of Long term borrowings and Lease liabilities / Current Assets - Current Liabilities
Bad debts to Account receivable ratio	Bad Debts / Average Trade Receivables
Current liability ratio	Total Current liabilities / Total liabilities
Total debts to total assets	Total Borrowings + Total Lease Liabilities / Total Assets
Debtors Turnover Ratio	Revenue from operations / Average Trade receivables
Inventory Turnover Ratio	*Cost of Goods sold / Average Inventories
Operating margin	Revenue from operations - *Cost of Goods sold / Revenue from operations
Net profit margin	Profit After Tax (after exceptional item) / Revenue from operations

Notes:-

* Cost of goods sold includes Cost of materials consumed, Purchases of Stock-in-trade, Changes in Inventories of Finished Goods, Stock-in-trade and Work-in-progress and Other manufacturing expenses.

** Net worth has been computed on the basis as stated in Clause(2) of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations 2015 i.e. Net worth as defined in subsection (57) of section 2 of the Companies Act, 2013.

4 The Company is engaged in the manufacturing of the products of same type/class and has no overseas operations/units and as such there are no reportable segments as per Indian Accounting Standard for Operating Segments (Ind AS 108), prescribed, under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder.

5 Exceptional items:
a) Results for the year ended March 31, 2026 includes net gain of ₹ 7.93 Crores on account of sale of certain land and buildings situated at:
- Roorkee, Uttarakhand
- Dabaspet, Bangalore
- Jhagadia, Gujarat

b) Results for the quarter ended June 30, 2026 includes gain of ₹ 6.26 Crores on account of sale of certain land and building situated at Haridwar, Uttarakhand which was already classified under “Assets held for sale".

6 During the quarter ended June 30, 2026, the Company has issued 4,390 equity shares of face value of ₹ 5 each on exercise of employee stock options under the 'SF ESOP - 2022' scheme.

7 The figures for the quarter ended March 31, 2026 is the balancing figure between audited figures in respect of the full financial year ended March 31, 2026 and the published year to date figures upto December 31, 2025 which were subject to limited review.

8 For financial year ended March 31, 2026, the Board recommended a final dividend of ₹ 1 per share (20% on an equity share of ₹ 5 each). The same was approved by the shareholders in the Annual General Meeting (AGM) of the Company held on July 16, 2026 and paid on July 30, 2026.

9 Figures for previous periods/ year have been regrouped/ reclassified wherever necessary to correspond with the current quarter's classification.

For Sheela Foam Limited

RAHUL GAUTAM

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2.5.4.20=ee2ca42b9f405268d3aa6fa3be748bf0d105af1b10ad419f4288255315fdb760, postalCode=110074, street=Near Raj Vidya Kender Fateh Pur Beri Fatehpur Beri, pseudonym=afef8d5dc9b544da96bfc297c85019a4, title=8111, serialNumber=28500fcdca019045ffe50583c0b68223d81dfd566290fc9a5a825e32c57073b2, o=Personal, cn=RAHUL GAUTAM
Date: 2026.08.04 15:32:07 +05'30'

(Rahul Gautam)
Managing Director
DIN : 00192999

Place: Noida
Date: August 04, 2026

Magnum Global Park
Unit No-2101-2115A & B, Floor 21
Sector-58, Arch View Drive
Gurugram 122011, INDIA

Independent Auditor's Review Report on Consolidated unaudited financial results of Sheela Foam Limited for the quarter ended June 30, 2026 pursuant to the Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors Sheela Foam Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of **Sheela Foam Limited** (hereinafter referred to as 'the Holding Company') which includes its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net profit after tax and total comprehensive income of its jointly controlled entity for the quarter ended June 30, 2026 ('the Statement'), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding 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', prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the 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. 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 specified under section 143(10) of the Act 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 Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Staqo Software Private Limited (SSPL)	Wholly Owned Subsidiary
2	Sleepwell Enterprises Private Limited	Wholly Owned Subsidiary
3	Staqo Incorporated	Wholly Owned Subsidiary of SSPL

Sr. No	Name of the Entity	Relationship with the Holding Company
4	Staqo Technologies LLC	Subsidiary of SSPL
5	Joyce Foam Pty Limited (JFPL Australia)	Wholly Owned Subsidiary
6	Joyce WC NSW Pty Limited	Wholly Owned Subsidiary of JFPL Australia
7	International Foam Technologies Spain, S.L.U (IFTS Spain)	Wholly Owned Subsidiary
8	Interplasp S.L	Subsidiary of IFTS Spain
9	Sheela Foam Trading L.L.C	Wholly Owned Subsidiary
10	House of Kieraya Limited	Jointly Controlled Entity
11	Furlenco Global Pte. Ltd. (upto 01.04.2026)	Subsidiary of Jointly Controlled Entity

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 and 7 below, 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 Ind AS 34 and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the financial results of 9 subsidiaries included in the Statement, whose financial results reflects total revenues of Rs. 284.14 crores, total net profit after tax of Rs. 15.22 crores and total comprehensive income of Rs. 15.09 crores for the quarter ended June 30, 2026, as considered in the Statement. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditors.

7. Certain subsidiaries are located outside India whose financial results have been prepared in accordance with the accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's Management has converted the financial results of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India.

We have reviewed these conversion adjustments made by the Holding Company's Management. Our conclusion on the Statement, in so far as it relates to the financial results of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the Management of the Holding Company and reviewed by us.

Our conclusion is not modified in respect of the above matter.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

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Nipun Gupta
Partner
Membership No.: 502896
UDIN: 26502896PLIAZG7028

Place: Gurugram
Date: August 04, 2026

SHEELA FOAM LIMITED

Regd. office: 1002 to 1006, The Avenue, International Airport Road, Opp Hotel Leela Sahar, Andheri East, Mumbai, Maharashtra - 400059
Corporate Office: Sleepwell Tower, Plot No.-14, Sector 135, Noida, Gautam Budh Nagar (U.P) -201301
Tel: Int-91(0)-22-28265686/88/89, Email - investorrelation@sheelafoam.com
CIN- L74899MH1971PLC427835

UNAUDITED STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(₹ in Crores, Except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Audited) (Refer Note 8)	(Unaudited)	(Audited)
I	**Income:**				
	a) Revenue from operations	1,031.94	1,050.06	821.41	3,820.84
	b) Other Income	16.13	18.34	9.74	54.27
	Total Income [(a) + (b)]	**1,048.07**	**1,068.40**	**831.15**	**3,875.11**
II	**Expenses:**				
	a) Cost of materials consumed	594.69	568.80	434.10	2,054.52
	b) Purchase of stock-in-trade	24.28	34.02	27.01	106.40
	c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(5.65)	(18.58)	(6.15)	(11.64)
	d) Other manufacturing expenses	36.93	39.89	36.70	149.65
	e) Employee benefits expenses	124.71	147.78	115.21	495.13
	f) Finance costs	17.82	20.88	29.17	95.15
	g) Depreciation and amortisation expenses	33.88	35.60	46.12	178.58
	h) Other expenses	148.08	161.53	139.31	633.41
	Total Expenses [(a) to (h)]	**974.74**	**989.92**	**821.47**	**3,701.20**
III	**Profit before tax and Exceptional Items (I-II)**	**73.33**	**78.48**	**9.68**	**173.91**
IV	Exceptional items	(6.26)	(15.77)	-	(7.93)
V	**Profit before tax (III-IV)**	**79.59**	**94.25**	**9.68**	**181.84**
VI	**Tax expenses**				
	Current tax	3.53	(1.03)	1.38	7.24
	Earlier tax adjustment	0.04	(9.69)	-	(9.55)
	Deferred tax	16.79	27.52	3.47	44.69
	Total Tax Expenses	**20.36**	**16.80**	**4.85**	**42.38**
VII	**Profit for the period/year after tax and before share of profit/(loss) of Joint venture accounted for using equity method (V-VI)**	**59.23**	**77.45**	**4.83**	**139.46**
VIII	Share in profit of Joint venture accounted for using equity method	3.11	14.32	1.72	21.39
IX	**Profit for the period/year (VII + VIII)**	**62.34**	**91.77**	**6.55**	**160.85**
X	**Other Comprehensive Income/(Loss)**				
	(a) Items that will not be reclassified to profit or loss				
	Re-measurements gain/(loss) of the net defined benefit plans	(2.36)	(1.30)	(1.05)	(0.93)
	Income tax effect on above	0.04	(0.07)	-	(0.09)
	Share of Other Comprehensive Income of Joint venture accounted for using equity method	-	(0.17)	-	(0.17)
	(b) Items that will be reclassified to profit or loss				
	Fair value gain/(loss) on investments and other financial instruments	(0.76)	(1.11)	(0.17)	(0.80)
	Income tax effect on above	-	-	-	-
	Share of Other Comprehensive Income of Joint venture accounted for using equity method	-	-	-	-
	(c) Exchange difference on translation of foreign operations	(2.56)	20.54	24.55	69.91
	Total Other Comprehensive Income/(Loss) for the period/year (a+b+c)	**(5.64)**	**17.89**	**23.33**	**67.92**
XI	**Total Comprehensive Income/(Loss) for the period/year (IX + X)**	**56.70**	**109.66**	**29.88**	**228.77**
XII	**Profit for the period/year attributable to:**				
	Shareholders of the parent company	61.44	91.28	6.54	159.61
	Non-controlling Interest	0.90	0.49	0.01	1.24
XIII	**Other Comprehensive Income/(loss) for the period/year attributable to:**				
	Shareholders of the parent company	(5.64)	17.89	23.33	67.92
	Non-controlling Interest	-	-	-	-
XIV	**Total Comprehensive Income/(Loss) for the period/year attributable to:**				
	Shareholders of the parent company	55.80	109.17	29.87	227.53
	Non-controlling Interest	0.90	0.49	0.01	1.24
XV	Paid up Equity Share Capital (Face value of ₹ 5/- each)	54.60	54.60	54.60	54.60
XVI	Other Equity				3,197.36
XVII	Earning per share (not annualised)				
	Basic	5.63	8.36	0.60	14.62
	Diluted	5.62	8.34	0.60	14.59

The above unaudited consolidated results of Sheela Foam Limited are available on our website www.sheelafoam.com and on the stock exchange websites www.nseindia.com and www.bseindia.com.

Notes:

1 These consolidated financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors, in their respective meetings held on August 04, 2026.

2 These consolidated financial results of Sheela Foam Limited ("the Holding Company") and its subsidiaries ("the Group") together with jointly controlled entity for the quarter ended June 30, 2026 have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards - 34 'Interim Financial Reporting' as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

3 **Additional disclosures as per Regulation 52(4) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 :**

	Particulars	Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
a)	** Net Worth (₹ in Crores)	3,318.38	3,260.25	3,057.57	3,260.25
b)	Outstanding Unsecured Non-convertible Debentures (₹ in Crores)	181.25	362.50	543.75	362.50
c)	Debt service coverage ratio (Number of times, Not annualised)	0.18	0.20	0.09	0.59
d)	Interest service coverage ratio (Number of times)	5.12	4.76	1.33	2.83
e)	Debt equity ratio (Number of times)	0.27	0.28	0.46	0.28
f)	Current Ratio (Number of times)	0.81	0.76	0.82	0.76
g)	Long term debt to working capital ratio (Number of times)	(2.03)	(2.06)	(3.78)	(2.06)
h)	Bad debts to Account receivable ratio (%)	0.0%	0.0%	0.0%	0.2%
i)	Current liability ratio (Number of times)	0.81	0.81	0.70	0.81
j)	Total debts to total assets (Number of times)	0.18	0.18	0.27	0.18
k)	Debtors Turnover Ratio (Number of times, Not annualised)	2.29	2.57	2.45	9.71
l)	Inventory Turnover Ratio (Number of times, Not annualised)	1.61	1.70	1.44	6.19
m)	Basic EPS (In ₹ Not annualised)	5.63	8.36	0.60	14.62
n)	Diluted EPS (In ₹ Not annualised)	5.62	8.34	0.60	14.59
o)	Operating margin (%)	37.0%	40.6%	40.1%	39.8%
p)	Net profit margin (%)	6.0%	8.7%	0.8%	4.2%

Formulas for computation of ratios are as follows:-

Debt service coverage ratio	Profit before tax + Finance costs + Depreciation / Finance cost + Borrowings (Current) + Lease Liabilities (Current)
Interest service coverage ratio	Earnings before interest, tax and exceptional items / Finance cost
Debt equity ratio	Total Borrowings + Total Lease Liabilities / Equity Share Capital + Other Equity
Current Ratio	Current Assets / Current Liabilities
Long term debt to working capital ratio	Non-Current Borrowings + Non-Current Lease Liabilities + Current Maturities of Long term borrowings and Lease liabilities / Current Assets - Current Liabilities
Bad debts to Account receivable ratio	Bad Debts / Average Trade Receivables
Current liability ratio	Total Current liabilities / Total liabilities
Total debts to total assets	Total Borrowings + Total Lease Liabilities / Total Assets
Debtors Turnover Ratio	Revenue from operations / Average Trade receivables
Inventory Turnover Ratio	*Cost of Goods sold / Average Inventories
Operating margin	Revenue from operations - *Cost of Goods sold / Revenue from operations
Net profit margin	Profit After Tax (after exceptional item) / Revenue from operations

Notes:-

* Cost of goods sold includes Cost of materials consumed, Purchases of Stock-in-trade and Changes in Inventories of Finished Goods, Stock-in-trade and Work-in-progress and Other manufacturing expenses.

** Net worth has been computed on the basis as stated in Clause(2) of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations 2015 i.e. Net worth as defined in subsection (57) of section 2 of the Companies Act, 2013.

4 Segment Reporting as per Indian Accounting Standard for Operating Segments (Ind AS 108), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder:

The Group is mainly engaged in manufacturing of the products of same type/class, and therefore there is no reportable Business Segments. The Group has geographical segments as given below:

Geographical Segment:

The analysis of the geographical segment based on sales made within India and outside India by the Group is as under:

(₹ in Crores)

Particulars	**Quarter Ended**			**Year Ended**
	June 30, 2026	**March 31, 2026**	**June 30, 2025**	**March 31, 2026**
	(Unaudited)	**(Audited)**	**(Unaudited)**	**(Audited)**
Revenue from operations :				
Within India	769.21	825.08	636.56	2,974.70
Outside India	262.73	224.98	184.85	846.14
Non Current Assets :				
Within India				2,950.96
Outside India				855.95

5 The Holding Company has acquired 17.70% equity stake w.e.f. August 29, 2023 in 'House of Kieraya Limited (Furlenco)' which has been increased to 43.89% during the year ended March 31, 2025. Subsequently, during the year ended March 31, 2026, the holding company's equity stake got reduced to 34.53% on issuance of fresh issue of 83,72,392 equity shares by House of Kieraya Limited out of which the holding company subscribed 20,09,377 equity shares.

6 Exceptional items:

a) Results for the year ended March 31, 2026 includes net gain of ₹ 7.93 Crores on account of sale of certain land and buildings situated at:

- Roorkee, Uttarakhand
- Dabaspet, Bangalore
- Jhagadia, Gujarat

b) Results for the quarter ended June 30, 2026 includes gain of ₹ 6.26 Crores on account of sale of certain land and building situated at Haridwar, Uttarakhand which was already classified under "Assets held for sale".

7 During the quarter ended June 30, 2026, the holding company has issued 4,390 equity shares of face value of ₹ 5 each on exercise of employee stock options under the 'SF ESOP - 2022' scheme.

8 The figures for the quarter ended March 31, 2026 is the balancing figure between audited figures in respect of the full financial year ended March 31, 2026 and the published year to date figures upto December 31, 2025 which were subject to limited review.

9 For financial year March 31, 2026, the Board recommended a final dividend of ₹ 1 per share (20% on an equity share of ₹ 5 each). The same was approved by the shareholders in the Annual General Meeting (AGM) of the Holding Company held on July 16, 2026 and paid on July 30, 2026.

10 Figures for previous periods/ year have been regrouped/ reclassified wherever necessary to correspond with the current quarter's classification.

For Sheela Foam Limited

RAHUL GAUTAM

Digitally signed by RAHUL GAUTAM
DN: c=IN, st=Delhi, 2.5.4.20=ee2ca42b9f405268d3aa6fa3be748bf0d105af1b10ad419f4288255315fdb760, postalCode=110074, street=Near Raj Vidya Kender Fateh Pur Beri Fatehpur Beri, pseudonym=afef8d5dc9b544da96bfc297c85019a4, title=8111, serialNumber=28500fcdca019045ffe50583c0b68223d81dfd566290fc9a5a825e32c57073b2, o=Personal, cn=RAHUL GAUTAM
Date: 2026.08.04 15:32:54 +05'30'

(Rahul Gautam)
Managing Director
DIN : 00192999

Place: Noida
Date: August 04, 2026

Format of Security Cover - NIL

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O
Particulars	Description of asset for which the certificate relate	Exclusive Charge	Exclusive Charge	Pari Passu Charge	Pari Passu Charge	Pari Passu Charge	Asset not offered as Security	Elimination on (amount in negative)	(Total C to H)	Related to only those items covered by this certificate				
		Debt for which this certificate is being issued	Other Secured Debt	Debt for which this certificate is being issued	Asset Shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari passu charge)	Other assets on which there is pari passu charge (excluding items covered in column F)		debt amount considered more than once (due to exclusive plus pari passu charge)		Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Market Value for Pari passu charge Assets (viii)	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Total Value(=K+L+M+N)
												Relating to Column F		
		Book Value	Book Value	Yes/No	Book Value	Book Value								
ASSETS														
Property, Plant and Equipment	NIL													
Capital Work-in-Progress	NIL													
Right of Use Assets	NIL													
Goodwill	NIL													
Intangible Assets	NIL													
Intangible Assets under Development	NIL													
Investments	NIL													
Loans	NIL													
Inventories	NIL													
Trade Receivables	NIL													
Cash and Cash Equivalents	NIL													
Bank Balances other than Cash and Cash Equivalents	NIL													
Others	NIL													
Total	NIL													
LIABILITIES														
Debt securities to which this certificate pertains	NIL													
Other debt sharing pari-passu charge with above debt	NIL	Not to be filled	NIL											
Other Debt			NIL											
Subordinated debt			NIL											
Borrowings			NIL											
Bank			NIL											
Debt Securities			NIL											
Others			NIL											
Trade payables			NIL											
Lease Liabilities			NIL											
Provisions			NIL											
Others			NIL											
Total	NIL													
Cover on Book Value	NIL													
Cover on Market Value (ix)	NIL													
		Exclusive Security Cover Ratio			Pari Passu Security Cover Ratio	NIL								