August 04, 2026

To,

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

Subject: Investor Presentation

Dear Sir/Madam,

Furtherance to our intimation for investor call dated July 31, 2026 and pursuant to the regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith Investor Presentation on Un-Audited financial results for the quarter ended June 30, 2026.

Please take the above information on record.

Thanking You,

Yours truly,
For Sheela Foam Limited

MD IQUEBAL AHMAD

Digitally signed by MD IQUEBAL AHMAD
Date: 2026.08.04 16:34:23 +05'30'

(Md. Iquebal Ahmad)
Company Secretary & Compliance Officer

SHEELA FOAM LIMITED

Earnings Presentation Q1 FY27

Sheela Foam: Safe harbour statement

All statements included or incorporated by reference in this presentation, other than statements or characterizations of historical fact, are forward-looking statements. These forward-looking statements are based on our current expectations, estimates, and projections about our industry, management's beliefs, and certain assumptions made by us. Although Sheela Foam Limited (SFL) believes that the expectations reflected in such forward-looking statements are reasonable, there can be no assurance that such expectations will prove to be correct. Any forward-looking statement speaks only as of the date on which such statement was made, and SFL undertakes no obligation to update or revise any forward-looking statements, whether as a result of new information, future events, or otherwise. No assurance can be given that actual results, performance, or achievement expressed in, or implied by, forward-looking statements within this disclosure will occur, or if they do, that any benefits may be derived from them.

Contents

Founders with pedigree : ably supported by professionals

Rahul Gautam – Chairman & MD

He has been associated with our Company since 1971 and has served as Managing Director for over three decades. He founded and developed 'Sleepwell' as the most coveted and trusted brand in the county. He has over 48 years of experience in the home comfort and PU foam industry and is the Chairman Emeritus of the Indian Polyurethane Association

Rakesh Chahar – Deputy MD & Whole time Director

An astute professional with over 35 years of deep experience in operations and marketing of mattresses, bedding products and polyurethane foam and has deep rooted relationships with sales channel and suppliers and vendors. He has been associated with SFL since 1990 and has been a Whole-Time Director since 2003.

Tushaar Gautam - Vice Chairman & Joint MD

He has been associated with our Company since 2002 and MD since November 2023. He has over 21 years of experience in heading Production, Research and Development. He oversees the operations of Sheela Foam group and our subsidiaries Joyce Foam Pty Ltd and Interplasp while also serving on their Board of Directors. He is instrumental in Kurlon integration and spearheading two largest mattress brands of the country.

Amit Kumar Gupta - Group CFO

He has joined our Company in May 2023. He comes with 25 years of rich experience across companies and industries. His specialization lies in corporate finance, business strategy, merger & acquisitions and capital raising in both domestic and international markets. His previous stints were with groups including Samvardhana Motherson, Ballarpur Industries , and HT Media Ltd, under various capacities.

Company Snapshot

- Experienced management
- Largest manufacturers of PU Foam in India
- ‘Sleepwell’ ‘Kurlon’ are amongst the most trusted brands in India
- Backward Integrated Player with a wide product basket
- Presence across multiple geographies
- Strategic move to focus on high margin products
- ~30% Market Share in the Indian branded mattresses segment
- 40% market share in Australia
- Proven track record in Acquisitions and Integration
- Consistent Positive cash flow generation
- Low Gearing ratio
- Marquee Investors

Sheela Foam : Group of companies and brands

India business

Mattress & foam business

Sleepwell

kurlon

Furniture rental business

FURLENCO

IT business

Staqo

International business

International subsidiaries

Joyce

interplasp
espumas de poliuretano

International consumer brand

SPRING AIR

THAT JUST RIGHT FEELING

plus

Sheela Foam | Leading The Industry, Raising The Bar

Q1 FY27 - STANDALONE

Revenue Growth	EBITDA Growth
20 % YoY	13% YoY

Q1 FY27 - CONSOLIDATED

Revenue Growth	EBITDA Growth
26 % YoY	45% YoY

Strong Growth, Stronger Profitability

1ST TIME EVER in Q1

₹ 1000 Cr + Revenue
₹ 100 Cr + EBITDA

Q1FY27 | Sheela Foam

Value Growth
- 15 % ↑ Mattress
- 26% ↑ Foam

Volume Growth
- 6% ↑ Mattress
- 4% ↑ Foam

EBITDA - consol
₹ 109 cr +45 %
10.6 % +139 bps

PAT - consol
₹ 62 cr 9.5X
6.0 % +532 bps

9.0 %
Standalone EBITDA

12.8 %
Joyce (Australia) EBITDA

14.7 %
Interplasp (Spain) EBITDA

10.3
Consolidated Cash EPS

plus

Financial Highlights | Q1 FY27 (YoY)

Consolidated

> Operating revenue grew by 26% to ₹ 1032 cr

> EBITDA grew by 45% to ₹ 109 cr with margins expansion by 139 bps to 10.6%

> Australia EBITDA at 12.8%; Spain EBITDA at 14.7%

> PAT at ₹ 62 cr with PAT margin of 6.0%. Cash EPS of ₹ 10.3

Standalone (SFL + KEL)

> Operating revenue grew by 20% to ₹ 761 cr

> EBITDA grew by 13% to ₹ 68 cr

*before Forex MTM

plus

Q1 FY27 | Financial performance (₹ Cr)

	Standalone SFL + KEL					Consolidated				
	Q1 FY26	Q1 FY27	YoY	Q4 FY26	QoQ	Q1 FY26	Q1 FY27	YoY	Q4 FY26	QoQ
TOTAL REVENUE	635	761	20%	819	-7%	821	1032	26%	1050	-2%
GROSS MARGIN	44.4%	37.6%	-688 bps	43.4%	-584 bps	44.6%	40.6%	-405 bps	44.4%	-380 bps
EBITDA %	9.5%	9.0%	-51 bps	11.0%	-205 bps	9.2%	10.6%	139 bps	11.1%	-55 bps
EBITDA	60	68	13%	90	-24%	75	109	45%	117	-7%

Operational Highlights | Q1 FY27

(YoY)

> Mattress volume grew by 6% and value grew by 15%

> Foam volume grew by 4% and value grew by 26%

> Key Volume Growth Drivers of Q1FY27

E-com	Volume growth +23%; Value growth +30%
U2O	Volume growth +19%; Value growth +81%

> Geographical Footprint

41 net new showrooms launched in Q1FY27

U2O - Expanded to ~10k Dealers

COCO - 42 stores operational; ramp-up to 50 over next quarter

Q1 FY27 | Standalone – segment wise

	Volume					Value (Cr)				
	Q1 FY26	Q1 FY27	YoY	Q4 FY26	QoQ	Q1 FY26	Q1 FY27	YoY	Q4 FY26	QoQ
MATTRESS - TOTAL	**813 K**	**859 K**	**6%**	**914 K**	**-6%**	**320**	**369**	**15%**	**395**	**-6%**
FOAM - TOTAL	**11353 Tn**	**11764 Tn**	**4%**	**14975 Tn**	**-21%**	**291**	**365**	**26%**	**395**	**-8%**
TECHNICAL FOAM	4504 Tn	4579 Tn	2%	5589 Tn	-18%	127	163	28%	165	-1%
COMFORT FOAM	5576 Tn	6129 Tn	10%	7997 Tn	-23%	113	156	38%	177	-12%
FURNITURE CUSHIONING	1273 Tn	1057 Tn	-17%	1389 Tn	-24%	49	46	-5%	53	-13%
OTHERS						**23**	**27**	**16%**	**30**	**-8%**
TOTAL						**635**	**761**	**20%**	**819**	**-7%**

plus

Q1 FY27 | E-com Driving Volume Growth

69% YoY SALES GROWTH ON BRAND.COM

19% YoY SALES GROWTH ON PLATFORMS

Q1 FY27 | Strengthening U2O outreach

9900+ DEALERS

230+ DISTRIBUTORS

5500+ TOWNS

24+ STATES

INTERNATIONAL BUSINESS & STAQO

plus

Australia | Q1 FY27

₹ Cr.

	Q1 FY26	Q4 FY26	Q1 FY27
TOTAL REVENUE	92	109	120
Gross Margin	54.6%	59.5%	59.2%
OTHER EXPENSES	47.9%	48.9%	46.3%
EBITDA	6.8%	10.6%	12.8%

plus

Spain | Q1 FY27

₹ Cr.

	Q1 FY26	Q4 FY26	Q1 FY27
TOTAL REVENUE	86	109	133
Gross Margin	30.1%	32.4%	34.0%
OTHER EXPENSES	24.4%	20.0%	19.3%
EBITDA	5.7%	12.3%	14.7%

STAQO : Q1 FY27

₹ Cr.

	Q1 FY26	Q4 FY26	Q1 FY27
TOTAL REVENUE	14	20	24
EBITDA	32.4%	24.6%	29.2%

HIGHLIGHTS

Presence360 subscription base crossed 3.2 lakh users - reflecting strong market traction

~20 new accounts added in Q1FY27, including one large government organization

plus

SFL | ESG & CSR Initiatives

ESG Ratings | SFL Movement

Crisil ESG Ratings

SCORE 0–100 · HIGHER IS BETTER

58 → 61 ↑

Adequate → STRONG

Upgraded a band on better-than-peer energy and Scope 1 & 2 intensity

S&P Global CSA

SCORE 0–100 · HIGHER IS BETTER

24 → 29 ↑

51st percentile → 61ST

Ahead of the 28-point industry average; Product Quality +50

Sustainalytics

RISK SCORE · LOWER IS BETTER

33.4 → 28.8 ↑

High risk → MEDIUM RISK

Chemicals industry rank up to 218 from 351

Three of three agencies moved up — risk band lowered, management score strengthened

ESG | Strategy plan for Sustainability 2030

4 Sustainable Developmental Goals (SDG) identified for 2030 Sustainability plan

	2026	2030
Gender Diversity	7.9 %	10 %
Energy - Solar	3.7 MW	5.4 MW
Waste Reduction	14.5 %	13 %
Employment of Persons with Disability	7	11
Safety	Internal Audits	ISO 45001

SUSTAINABLE DEVELOPMENT GOALS

ESG | Environment

ENERGY

Solar energy generation

FY26 – 3.7 MW

FY30 – 5.4 MW

Initiatives

- 500 kWp solar capacity commenced at Jabalpur. Current usage at 35%+
- Planted 500 + trees in Q1FY27
- Use of PNG for Generators
- Education employee through energy conservation training program

WATER

Reduce water consumption intensity

FY26 - 44.5 KL/Person

FY30 - 39 KL/Person

Initiatives

- New STP commenced at Nandigram. Recycling ~40% of total water consumption

WASTE

Monetize waste & Reduce disposal cost

FY26 – 14.5%

FY30 – 13%*

Initiatives

- Monetization of waste generated through use of bonded products, Recycling of bonded components and sale to licenced vendors
- Use of bulk carrier & bulk storage tank for raw materials

**100% monetization*

ESG | Social

GENDER DIVERSITY	EMPLOYMENT OF PERSONS WITH DISABILITY	SAFETY
Increase Female workforce Participation	**Uplifting Society**	**Enhancing Safety Standards**
FY26 - 7.9% FY30 - 10%	FY26 - 7 persons FY30 - 11 persons	FY26 - Internal Audits FY30 – ISO 45001
Initiatives • Women Sales Interns for entry level roles • Ringfencing Hi-Potential women colleagues with developmental initiatives • Identify positions for women in all business streams & verticals	**Initiatives** • Roles identified at all manufacturing locations and corporate office • Preferential recruitment in selected roles	**Initiatives** • Devised multi platform mechanism for sharing unsafe observations by everyone • Implementation of the Safety Policy- violation of safety norms • Implementation of the SFL Safety Award & Recognition Policy

ESG | Governance

Diversified independent board
Robust Policies Framework including No Discrimination, Equity Opportunity and Prevention of Sexual Harassment
Risk management mechanism

Key committees	Objective
Audit committee	overseeing financial reporting, reviewing internal controls & risk management, and recommend auditors
Nomination and Remuneration Committee (NRC)	set criteria for director appointment, recommend remuneration policy, and identify KMPs for appointment
Stakeholders' Relationship Committee (SRC)	Resolve grievances of company's security holders
Risk Management & ESG Committee (RM-ESG)	Overseeing company's risks and their mitigation
Corporate Social Responsibility Committee (CSR)	act responsibly for community's social and economic development

4.2 SFL | CSR

CSR

Vision

We will continue to be recognized As an honest organisation awakening, empowering and inspiring the youth of India with our initiatives of awareness, action and advocacy for qualitative change in their lives And proactive emotional wellness of society

Key Pillars

Driving social change through

> Action to **Emotional Wellness -** reached more than 578+ million people through 198+ films, creating a sustained national conversation on preventive Emotional Wellness

> Training to empower youth by **Skill Development -** a world-class Skill Development Centre in Mirpur, Khurja (UP)

CSR | Skill Development

INITIATIVES	KEY OBJECTIVE	FY26 ACHIEVEMENTS	Q1FY27 ACHIEVEMENTS
Col. Gautam Academy for Armed Forces	Preparing candidates for competitive exams in uniformed services	136 - Trained 86 - Employed	123 – Trained 20 - Employed
MasterG Fashion Design & Beautician Courses	Women empowerment by creating sustainable livelihood	97 - Trained 90 - Employed	48 – Trained 40 - Employed
Paramedical Courses	Diplomas and degrees in medical profession affiliated with DPMI	84- Trained 32 - Employed	197 – Under Training not yet eligible for placement
Software Development	Skill development courses in partnership with leading institutions	42 - Trained 42 - Employed	58 – Trained 30 - Placed

plus

CSR | Emotional wellness

INITIATIVES	KEY OBJECTIVE	FY26 ACHIEVEMENTS	Q1FY27 ACHIEVEMENTS
Emotional Wellness Workshops	Proactive workshops for preventing mental health issues	Workshops - 272 Participants - 17,501	Workshops - 65 Participants - 4817
Digital Awareness Campaigns	Democratizing awareness and normalize conversations around emotional wellness	Reach: 568 million*	Reach: 578 million*
Creating Counsellors	Train the Trainer Programme	Workshops - 15 Participants - 1,252	Workshops - 19 Participants -772
Skill Development Workshops	To prepare College Students for Corporate environment readiness	Workshop conducted -11 Participants - 486	Workshop conducted - 5 Participants - 172

**since inception*

CSR | Revitalisation of Smt Sheela Gautam Inter College

INITIATIVES	KEY OBJECTIVE	FY26 ACHIEVEMENTS	Q1FY27 ACHIEVEMENTS
Renovation	To create an infrastructure that matches the visions and aspirations of the founder	All areas of infrastructure revamped	Upgradation of classroom furniture, creation of additional rooms for Science and Commerce Streams, Lab material & equipment, Plantations
Institute Development	Convert the school into a learning Centre of Excellence in rural India	Modernization completed	Green/White Boards Assembly System (PA) Campus Improvement
Digital Awareness Campaigns	Modernise the School through a IT Roadmap	Use of IT Learning Management System	Digital Library, Introduction of IT and Computer Science , Improvement of Lab, Provisioning of Internet
Improve KRAs and Training	To prepare College Students for future readiness	Improved Academic Outcomes expected in the Board results	Capacity Building Training of 5 Teachers at Nayanata University, Pune Improvement of all aspects of the School organisation

CSR | In actions

CSR | In actions






CSR | In actions

CSR | In actions

plus+

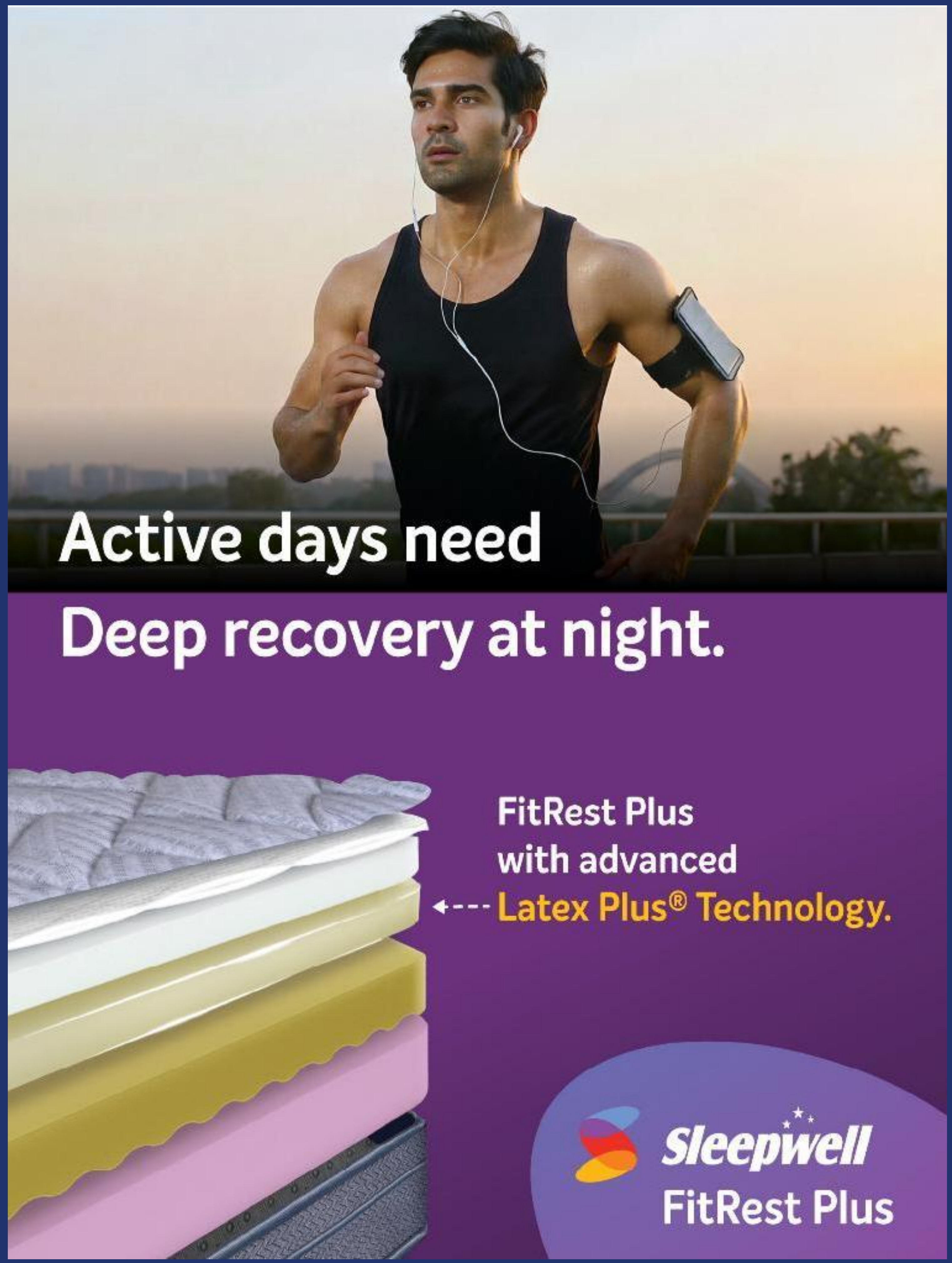
Marketing Initiatives

1. New Product Launches
2. Social media & Influencer Collaborations
3. In-store and hyperlocal interventions

Sleepwell | New Models Launch

Sleepwell Sense Series

Sleepwell Nexa Plus



Sleepwell FitRest Plus

Kurlon | New Models Launch

Spinekare

Orthomagic

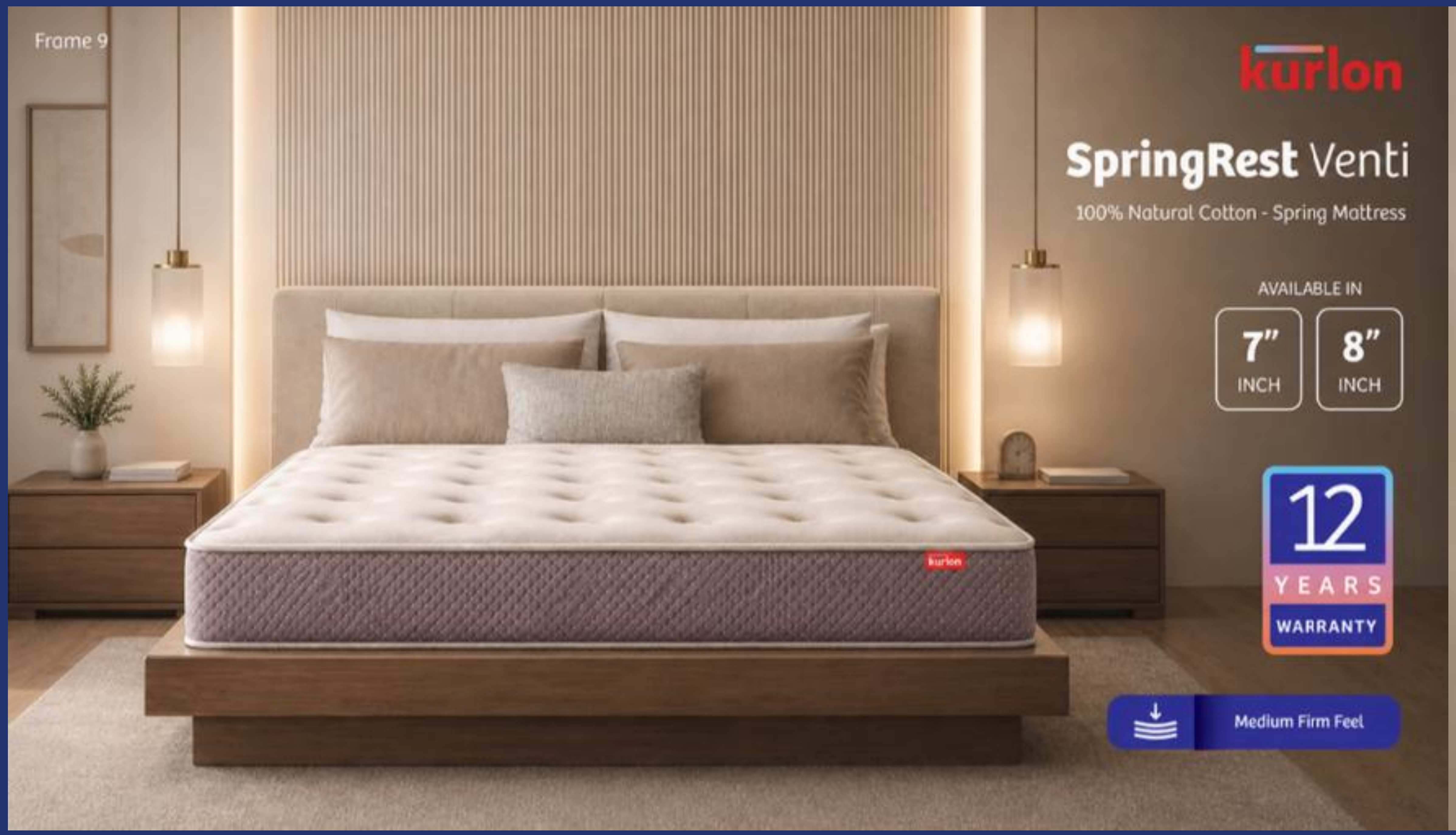
Duorest Latex

Springo

Kurlobond

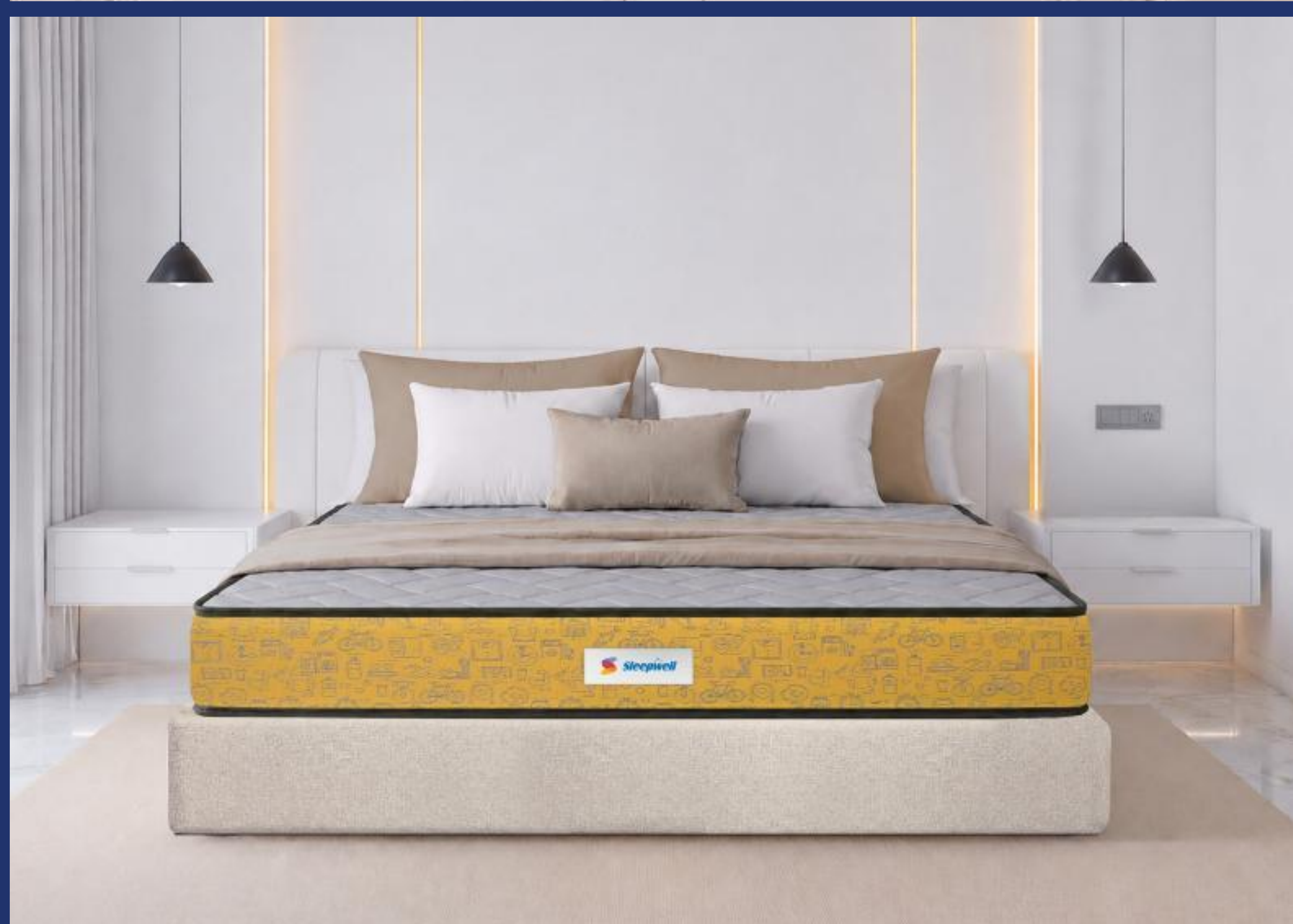
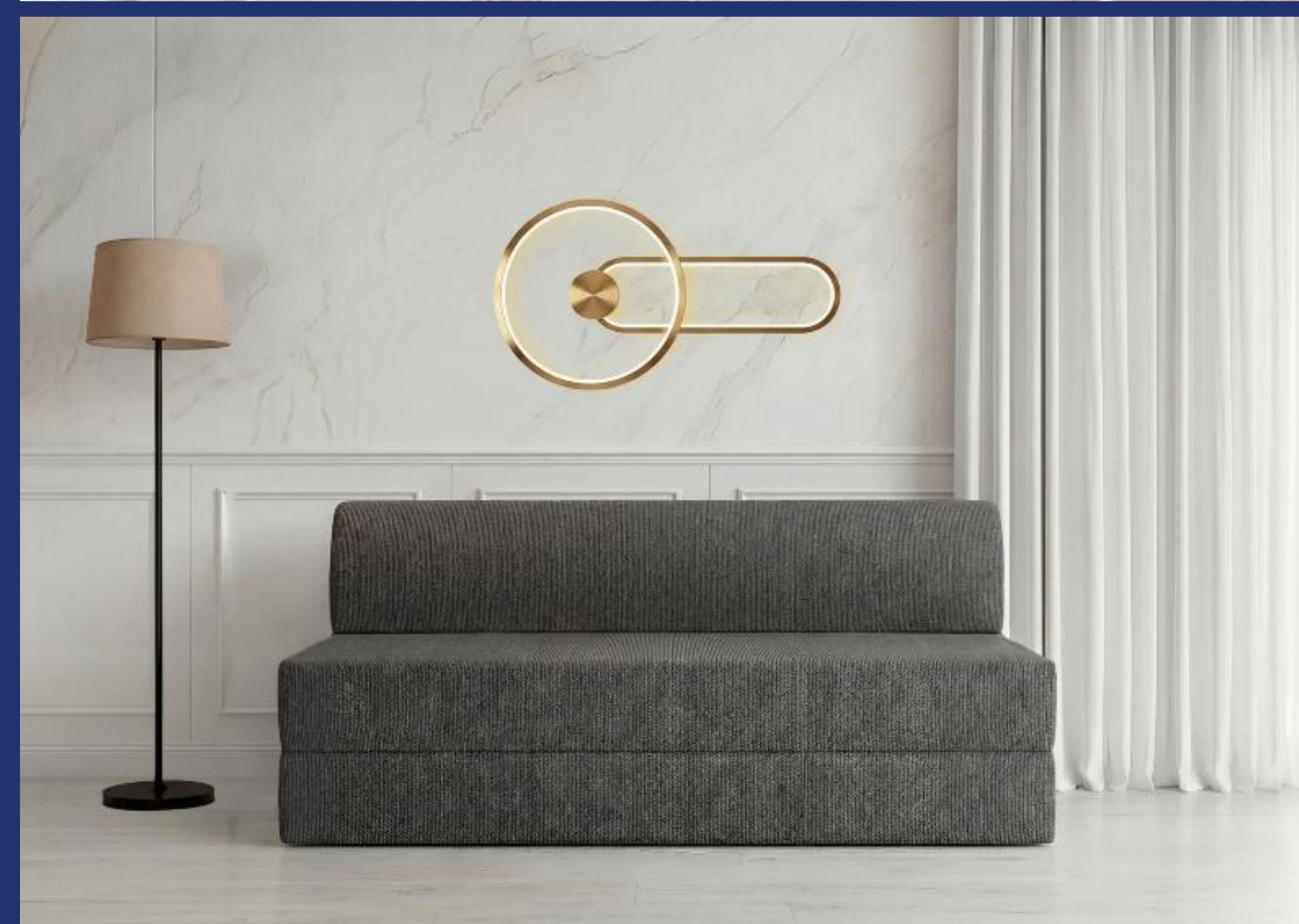
Fombed Ortho

Kurlon | Venti Launch



Sleepwell | New Ecom Models Launched




Kurlon | New Ecom Models Launched

Sleepwell | Great Sleepwell Festival : AI led ads

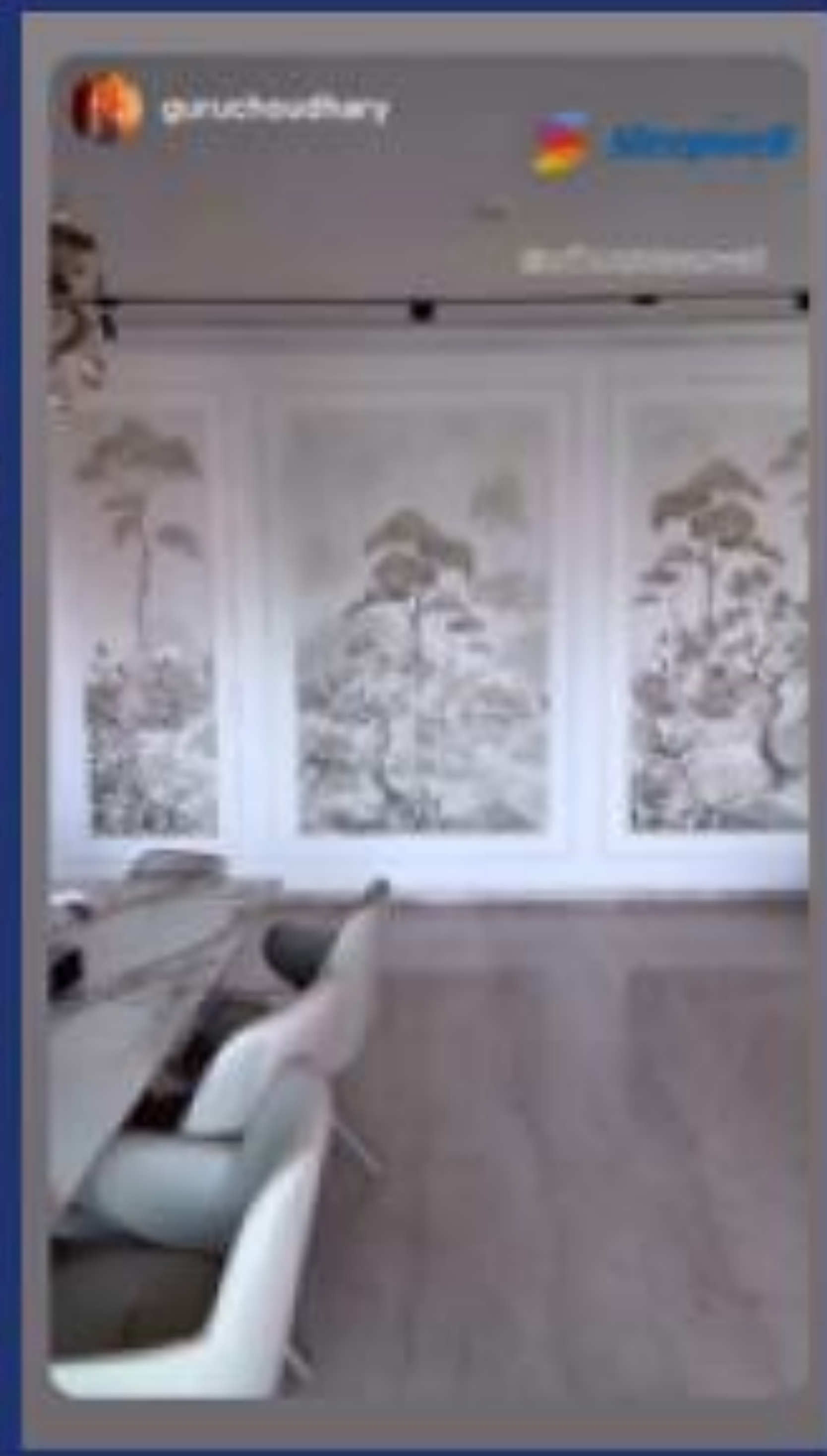
A First-of-Its-Kind Hyperlocal

Personalised ads for 2000+ Dealers calling out their store name and location.

Sleepwell | Great Sleepwell Festival : Celeb Content Reels

Neena Gupta

Varun Sharma



Gurmeet Singh

Suyash Rai

Ranvijay Singha

Rajeev Makhani

Sleepwell | In-store Activations

Mainline

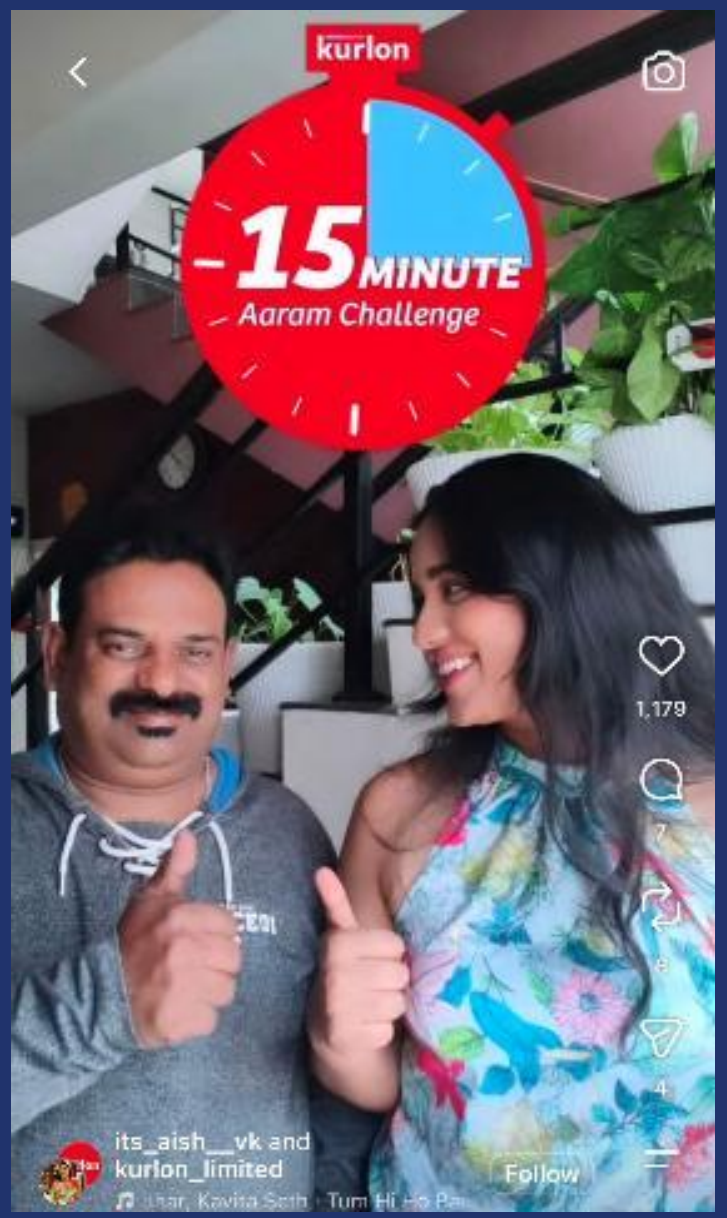
Strengthening U2O

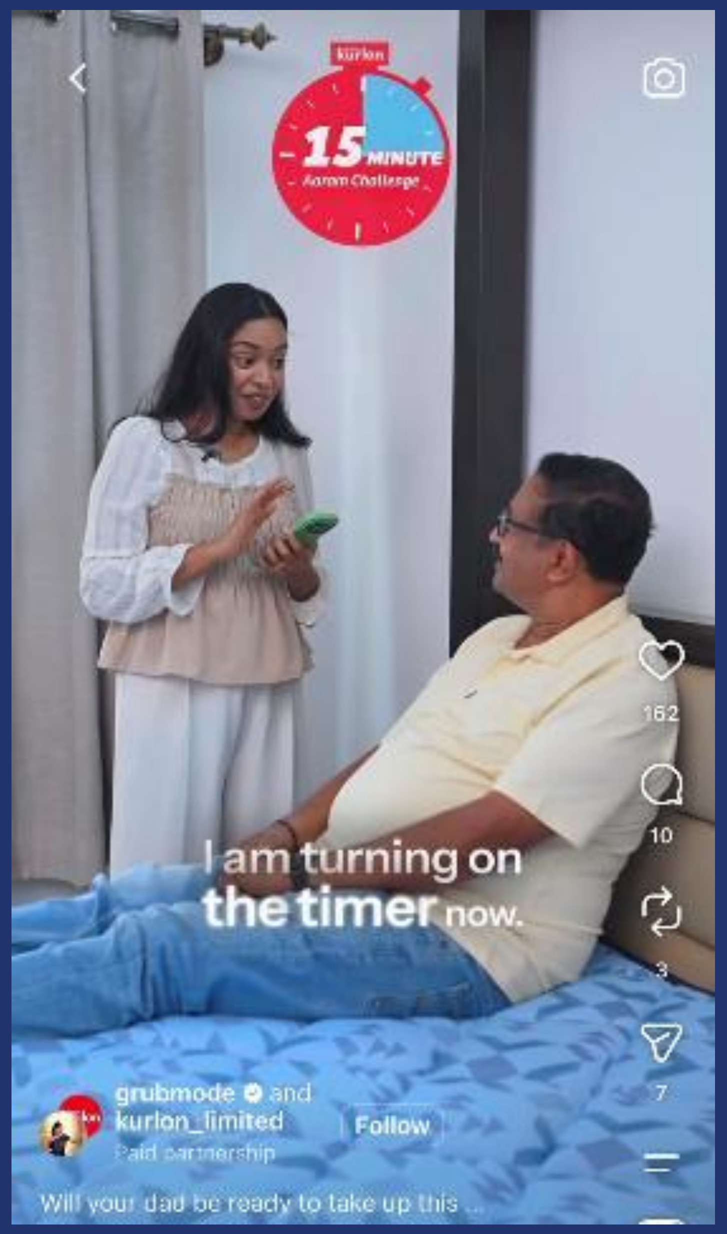
Kurlon | Influencer Campaign

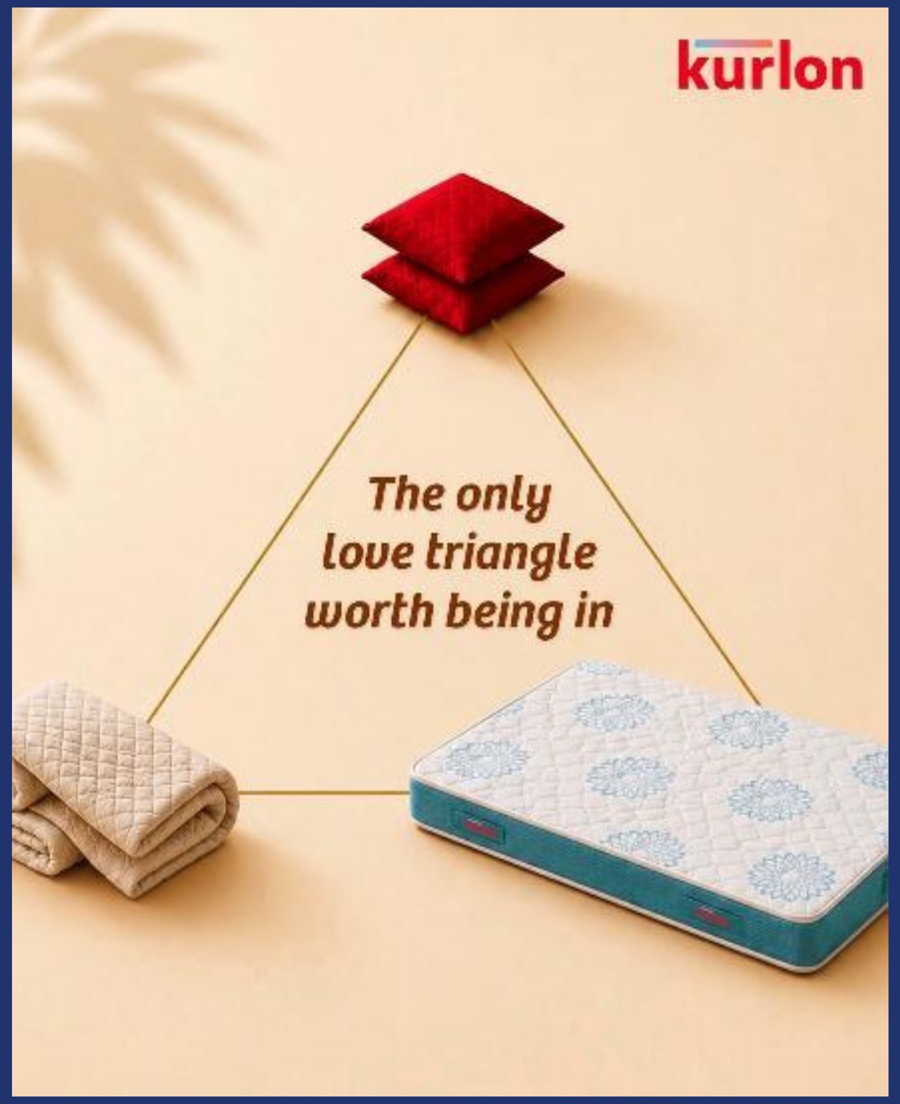
Kurlon | Social Media

Fathers Day Campaign

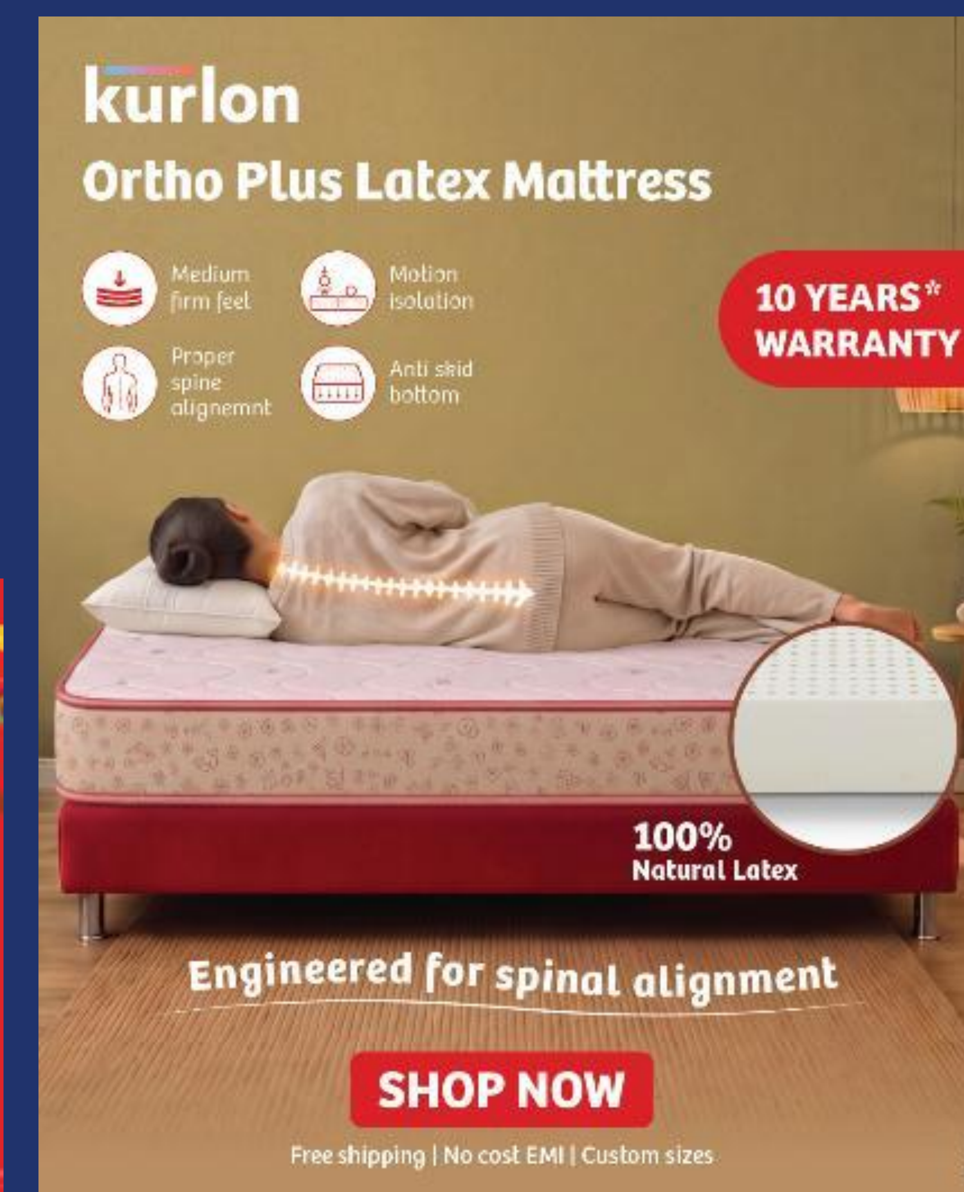
Kurlon launched the "**15 minute Aaram Challenge**" for Dads on Instagram





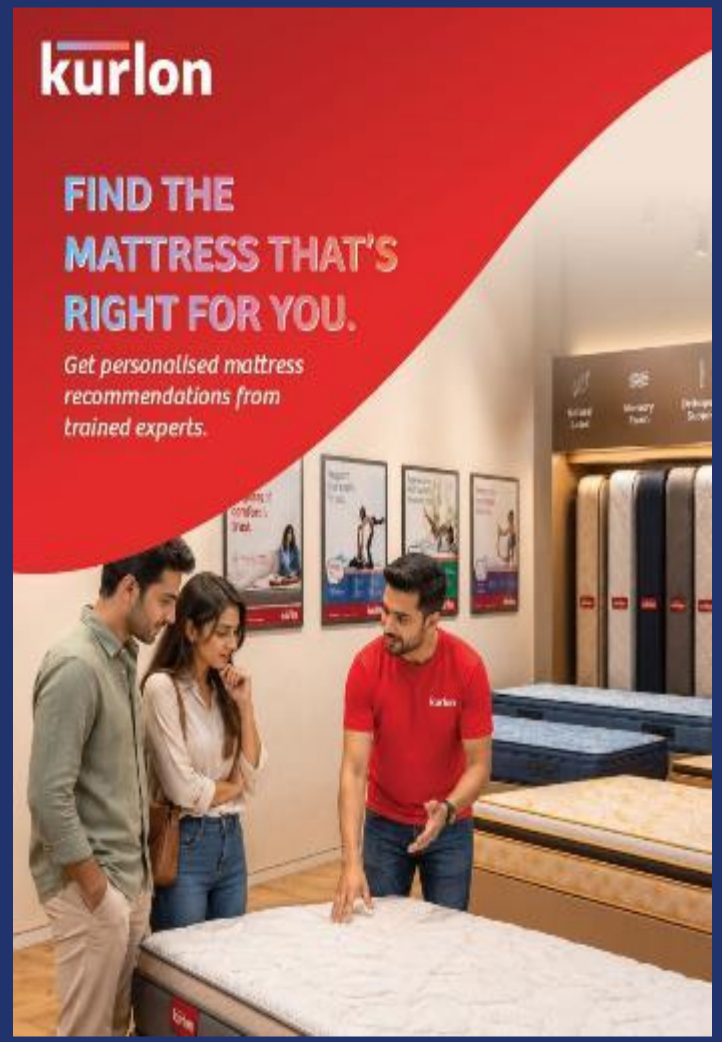


Kurlon | Media Campaigns



plus

Kurlon | Hyperlocal Activations



Financials

Q1 FY27 | Consolidated income statement

₹ Cr

Particulars	Q1-FY27	Q1-FY26	Y-O-Y	Q4-FY26	Q-O-Q
Revenue from Operations	1,032	821	26%	1,050	-2%
Operating Expenses	923	746		933	
EBITDA	109	75	45%	117	-7%
EBITDA Margin (%)	10.6%	9.2%		11.1%	
Other Income	16	10		18	
Depreciation	34	46		36	
Finance Cost	18	29		21	
PBT	73	10		78	
Exceptional Item	-6	-		-16	
Tax	20	5		17	
Share in profit/(loss) of Joint venture	3	2		14	
PAT	62	7		92	
PAT Margin (%)	6.0%	0.8%		8.7%	
Other Comprehensive Income	-6	23		18	
Total Comprehensive Income	57	30		110	
Basic/Diluted EPS (INR)	5.6	0.6	-	8.3	-

plus

Q1 FY27 | Standalone income statement

₹ Cr

Particulars	Q1-FY27	Q1-FY26	Y-O-Y	Q4-FY26	Q-O-Q
Revenue from Operations	761	635	20%	819	-7%
Operating Expenses	693	574		729	
EBITDA	68	60	13%	90	-24%
EBITDA Margin (%)	9.0%	9.5%		11.0%	
Other Income	14	8		16	
Depreciation	17	30		17	
Finance Cost	12	23		15	
PBT	52	16		75	
Exceptional Item	-6	-		-16	
Tax	15	5		14	
PAT	44	11		76	
PAT Margin (%)	5.8%	1.7%		9.3%	
Other Comprehensive Income	-3	-1		-3	
Total Comprehensive Income	41	9		73	
Basic/Diluted EPS (INR)	4.0	1.0		6.9	

Thank you

For further information, please visit www.Sheelafoam.com or contact:

Mr. Nikunj Jain - nikunj.jain@sheelafoam.com (Investor Relations)
Mr. Iquebal Ahmad - iquebal.ahmad@sheelafoam.com (Company Secretary)
Mr. Ajay Pandey - ajay.pandey@sheelafoam.com (Media Contact)

IR representative Mr. Anuj Sonpal - sheela@valoremadvisors.com (**91-22-4903-9500**)

plus