

August 21, 2024

To  
The Officer-in-charge  
Investor Services Call  
The National Stock Exchange India Limited  
Exchange Plaza, Bandra Kurla Complex  
Bandra(E), Mumbai-400051  
NSE Symbol: SFL

**Subject: Reply to your Announcement Sequence No. 105953876 dated August 14, 2024**

Dear Sir/Madam,

Reference to your above-mentioned announcement regarding observation "**that Financial results submitted is not as per format prescribed by SEBI-Geographical segment given in PDF, not provided in XBRL.**"

We would like to clarify that our financial results have been prepared in compliance with Regulation 33 and Regulation 52 of the SEBI (LODR) Regulations, 2015, as well as the formats specified in SEBI circulars issued from time to time. This adherence is also confirmed by our auditor in their limited review report.

As a single-segment entity, as stated in Note 4 of our consolidated financial results dated August 2, 2024, "**The Group is mainly engaged in manufacturing products of the same type/class, and therefore there are no reportable business segments.**" The analysis of the geographical segment is not required to be given by the company, but company voluntarily give only geographical revenue data.

We would also like to address that during the XBRL filing, the "Geographical Segment" option was inadvertently selected instead of "Single Segment." This error will be corrected by submitting a revised XML file, request you to allow us to file the revised XML. Moving forward, we are committed to exercising increased diligence to prevent such oversights in the future.

We request you to take the same on your record.

Thanking you,

Yours truly,

For Sheela Foam Limited

  
  
Md. Iqbal Ahmad  
Company Secretary & Compliance Officer

**SHEELA FOAM LTD.**

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