SHEELA FOAM LIMITED RELATED PARTY TRANSACTION FOR THE PERIOD ENDED SEPTEMBER 30, 2025

											transaction bythe listed	relates to lo entity/subs	ans, inter	arty transactions -corporate deposi ese details need t action was under	its, advand to be discl	ces or in	vestments ma	de or given
	Details of the party (listed entity /subsidiary) entering into the transaction		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, advances orinvestments				
S. No	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		Joyce Foam Pty Limited, Australia		Wholly Owned Subsidiary	Sale of goods or services	5.00	0.03	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA NA
2	Sheela Foam Limited		Joyce Foam Pty Limited, Australia		Wholly Owned Subsidiary	Corporate Guarantee Fees Income	1.50	0.82	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA
3	Sheela Foam Limited		Staqo Software Private Limited		Wholly Owned Subsidiary	Rent paid	2.30	-1.20	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA
4	Sheela Foam Limited		Staqo Software Private Limited		Wholly Owned Subsidiary	Reimbursement of Expenses to	3.50	-0.39	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA
5	Sheela Foam Limited		Sleepwell Enterprises Private Limited, India		Wholly Owned Subsidiary	Rent paid	0.60	-0.17	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA
6	Sheela Foam Limited		Sleepwell Enterprises Private Limited, India		Wholly Owned Subsidiary	Royalty paid	0.10	-0.05	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA
7	Sheela Foam Limited		Staqo World Private Limited		Wholly Owned Subsidiary	Purchase of goods or services	1778.00	-9.99	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA
8	Sheela Foam Limited		Staqo World Private Limited		Wholly Owned Subsidiary	Reimbursement of Expenses from	0.32	0.16	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA

9	Sheela Foam Limited	International Foam Technologies Spain S. L	Wholly Owned Subsidiary	Interest received	7.50	1.51	0.00	0.00	NA							
10	Sheela Foam Limited	International Foam Technologies Spain S. L	Wholly Owned Subsidiary	Loan		-6.23	0.00	0.00	NA							
11	Sheela Foam Limited	Interplasp S.L., Spain	Step-Down Subsidiary	Sale of goods or services	7.50	0.00	0.00	0.00	NA							
12	Sheela Foam Limited	Sheela Foam Trading L.L.C, UAE	Wholly Owned Subsidiary	Sale of goods or services	1500.00	2.41	0.00	0.00	NA							
13	Sheela Foam Limited	Sheela Foam Trading L.L.C, UAE	Wholly Owned Subsidiary	Investment	5.59	-5.59	0.00	0.00	NA							
14	Sheela Foam Limited	House of Kieraya Limited, India	Jointly Controlled Entity	Sale of goods or services	49.60	11.93	0.00	0.00	NA							
15	Sheela Foam Limited	House of Kieraya Limited, India	Jointly Controlled Entity	Reimbursement of Expenses from	0.20	0.02	0.00	0.00	NA							
16	Sheela Foam Limited	House of Kieraya Limited, India	Jointly Controlled Entity	Commission received	0.20	0.06	0.00	0.00	NA							
Total (of Note 6b)						-6.68										