



**Date:** 16<sup>th</sup> January, 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: Intimation under Regulation 30 of SEBI (LODR) Regulations, 2015 — Update on the Composite scheme of Arrangement**

Dear Sir/Madam,

In furtherance to our disclosures dated 31st October, 2025 and 04th November, 2025 on the captioned subject, we would like to inform you that the certified copy of the Order of the Hon'ble National Company Law Tribunal, Mumbai Bench, approving the Composite Scheme of Arrangement involving Belvedore International Limited, Kanvas Concepts Private Limited, Kurlon Retail Limited, Komfort Universe Products and Services Limited, Starship Value Chain and Manufacturing Private Limited into Kurlon Enterprise Limited, and further into Sheela Foam Limited and their respective shareholders and creditors, under Sections 230 to 232 of the Companies Act, 2013 ("Scheme"), has been filed with the Registrar of Companies, Mumbai through **Form INC-28** on 15<sup>th</sup> January, 2026.

Further, the shareholders of Kurlon Enterprise Limited holding equity share as on Friday, 30th January, 2026, being the Record Date, shall be allotted 52 (Fifty-Two) equity shares of Sheela Foam Limited for every 100 (One Hundred) equity shares held in Kurlon Enterprise Limited, in accordance with the provisions of the Scheme.

We request you to take the above on record.

Thanking you,

Yours faithfully,

**For Sheela Foam Limited**

**Md. Iquebal Ahmad**  
**Company Secretary and Compliance Officer**

**SHEELA FOAM LTD.**

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