SHEELA FOAM LIMITED

RELATED PARTY TRANSACTION FOR THE PERIOD ENDED SEPTEMBER 30, 2026

										Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed							
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type/Details of Related Party Transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
1	Sheela Foam Limited	Staqo Software Private Limited	Wholly owned subsidiary	Rent Expense	1.45	Approved	1.45	0.08	0.00								
2	Sheela Foam Limited	Staqo Software Private Limited	Wholly owned subsidiary	IT Services charges	11.05	Approved	11.05	0.18	0.27								
3	Sheela Foam Limited	Staqo Software Private Limited	Wholly owned subsidiary	Reimbursement of Expenses	0.83	Approved	0.83	0.00	0.00								
4	Sheela Foam Limited	Sleepwell Enterprises Private Limited, India	Wholly owned subsidiary	Royalty Expense	0.05	Approved	0.05	0.00	0.03								
5	Sheela Foam Limited	Sleepwell Enterprises Private Limited, India	Wholly owned subsidiary	Rent Expense of Containers	0.17	Approved	0.17	0.00	0.00								
6	Sheela Foam Limited	Sleepwell Foundation (Trust)	KMP have significance influence	Donations CSR	1.43	Approved	1.43	0.00	0.00								
7	Sheela Foam Limited	House of Kieraya Limited, India	Jointly Controlled Entity	Sales of Goods or Services / Commission Income	13.23	Approved	13.23	5.99	11.29								
8	Sheela Foam Limited	Joyce Foam Pty Limited, Australia	Wholly owned subsidiary	Sales of Goods or Services	1.09	Approved	1.09	1.33	1.00								
9	Sheela Foam Limited	Joyce Foam Pty Limited, Australia	Wholly owned subsidiary	Corporate Guarantee Income	0.97	Approved	0.97	2.33	1.94								
10	Sheela Foam Limited	International Foam Technologies Spain S. L	Wholly owned subsidiary	Interest and Bank Commission Income	1.96	Approved	1.96	4.20	6.17								
11	Sheela Foam Limited	International Foam Technologies Spain S. L	Wholly owned subsidiary	-	6.39	Approved	6.39	113.37	119.67								
12	Sheela Foam	Sheela Foam Trading L.L.C,	Wholly Owned Subsidiary	Sales of Goods	2.25	Approved	2.25	3.84	1.19								
13	Sheela Foam	Sheela Foam Trading L.L.C,	Wholly Owned Subsidiary	-	8.39	Approved	8.39	17.75	26.14								
14	Sheela Foam Limited	House of Kieraya Limited, India	Jointly Controlled Entity	Others/Reimbursement	0.40	Approved	0.40	0.00	0.40								
15	Sheela Foam	Interplasp S.L., Spain	Step Down Subsidiary	-	0.10	Approved	0.10	0.00	0.00								
16	Sheela Foam	Interplasp S.L., Spain	Step Down Subsidiary	-	0.12	Approved	0.12	2.41	2.38								
17	Sheela Foam Limited	Interplasp S.L., Spain	Step Down Subsidiary	Reimbursement of Expenses	0.29	Approved	0.29	0.00	0.00								
Total value of transaction during the reporting period							50.17										