

January 14, 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 on conversion of Statutory Auditor's Firm into an LLP - Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015**

Dear Sir/Madam,

We would like to inform you that the Statutory Auditors of the Company, **M S K A & Associates, Chartered Accountants** have intimated the Company vide letter dated 13th January, 2026 that the Firm has converted itself into a Limited Liability Partnership (LLP) under the provisions of the Limited Liability Partnership Act, 2008 and is now known as **M S K A & Associates LLP, Chartered Accountants**.

They will continue to function and discharge their obligations as Statutory Auditors for the remaining period of the tenure of appointment as Statutory Auditors.

Submitted for your information and records.

Thanking You,

Yours truly,  
For Sheela Foam Limited

(Md. Iquebal Ahmad)  
Company Secretary & Compliance Officer

**SHEELA FOAM LTD.**

#14, Sleepwell Tower , Sector 135, Noida- 201301

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