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A Comfort Product From



PUBLIC ANNOUNCEMENT

SHAM FOAM LIMITED

CIN- U36104HR2020PLC087011

Our Company was originally incorporated at Haryana as “Sham Foam Private Limited” on June 26, 2020 under the provisions of the Companies Act, 2013 vide Certificate of Incorporation issued by the Registrar of Companies, Central Registration Centre. Pursuant to the resolution passed by the shareholders at Extra-Ordinary General Meeting held on August 10, 2024, the Company was converted into a Public Limited Company, and its name was changed from “Sham Foam Private Limited” to “Sham Foam Limited” vide fresh certificate of incorporation dated September 20, 2024 issued by the Registrar of Companies, Central Processing Centre. For further details please refer to chapter titled “History and Corporate Structure” beginning on page 154 of this Prospectus.



(Please scan this QR Code to view the Prospectus and Abridged Prospectus)

Registered Office: Khasra No. 18/16/2, Shahzadpur Yamunanager Road, NH-344, Village Rajpura, Tehsil Shahzadpur, Ambala City, Haryana-134202
Tel No: +91-8572071526; **E-mail id:** info@shamfoam.com || **Website:** www.shamfoam.com
Contact Person: Ms. Reetika Dhain, Company Secretary and Compliance Officer

OUR PROMOTERS:
MR. RAJINDER KUMAR JINDAL, MR. SANJEEV KUMAR JINDAL, MS. MONICA JINDAL, MS. DEEPIKA JINDAL, MR. ABHINAV JINDAL, MR. KUNAL JINDAL AND CHARMING FASHIONS PRIVATE LIMITED

DETAILS OF OFFER TO PUBLIC, PROMOTER/ SELLING SHAREHOLDER			
Type	Fresh Issue	Offer for Sale	Total Issue Size
Fresh Issue	Up to 31,14,000 Equity Shares at Issue Price of ₹ 130/- each aggregating up to ₹ 4,048.20Lakhs	NA	Up to 31,14,000 Equity Shares of Face Value of ₹10/- at an Issue Price of ₹ 130/- aggregating upto 4,048.20 Lakhs

THE FACE VALUE OF THE EQUITY SHARES IS ₹ 10/- EACH
ISSUE PRICE: ₹ 130 PER EQUITY SHARE OF FACE VALUE OF ₹10/- EACH
THE ISSUE PRICE IS 13 TIMES THE FACE VALUE OF EQUITY SHARES
THE PRICE TO EARNING RATIO BASED ON BASIC AND DILUTED EPS FOR FINANCIAL YEAR ENDED ON MARCH 31, 2026 IS 12.58 TIMES.

THIS OFFER IS BEING MADE IN TERMS OF REGULATION 229 (2) AND 253 (3) OF CHAPTER IX OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2018 (THE “SEBI (ICDR) REGULATIONS”), AS AMENDED, IN TERMS OF RULE 19 (2) (b) OF THE SECURITIES CONTRACTS (REGULATION) RULES, 1957. FOR FURTHER DETAILS, SEE “ISSUE STRUCTURE” ON PAGE NO. 249 OF THE PROSPECTUS.

BIDS CAN BE MADE FOR A MINIMUM OF 2,000 EQUITY SHARES AND IN MULTIPLES OF 1,000 EQUITY SHARES THEREAFTER

ISSUE PROGRAMME	ISSUE OPENS ON: TUESDAY, AUGUST 11, 2026	ISSUE CLOSES ON: THURSDAY, AUGUST 13 2026
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BRIEF DESCRIPTION OF THE BUSINESS OF THE COMPANY
Our Company offers a diversified product portfolio catering to consumers with varied preferences and requirements. Our foam-based product line comprises mattresses, pillows, furniture-cushions, cushions as well as PU foam cores utilised for manufacturing finished home comfort products. Our Company specializes in manufacturing of customized Polyurethane (PU) Foam and Mattress to suit the specific requirements of our customers. Our mattresses are primarily offered under our brand Featherfresh and Restivia range, includes both pure foam mattresses as well as hybrid mattress combining spring and rebounded foam, that are capable of bespoke customisation as per the requirements of consumers. Further, our pillow and cushions are primarily offered under the brand Featherfresh range, comprises PU Foam that constitutes upholstery material of different densities to ensure greater comfort and durability. Our company is engaged in the manufacture and supply of Polyurethane (PU) Foam, catering primarily to the mattress and furniture industry, as well as applications in sports products, seat cover, Shoes, innerwear, jackets and related apparel. We also specialize in PU foam production, supplying customized grades/ density as per customer requirements. Certain finished products, such as pillows, are manufactured on a job-work basis through third-party manufacturers, as per customer specifications. For detailed information on our business activities, please refer to Chapter titled “*Our Business*” beginning on page no 122 of this Prospectus.

THE EQUITY SHARES OF THE COMPANY WILL GET LISTED ON SME PLATFORM OF BSE. FOR THE PURPOSE OF THE ISSUE, BSE SHALL BE THE DESIGNATED STOCK EXCHANGE. FOR FURTHER DETAILS, PLEASE REFER TO THE CHAPTER TITLED “ISSUE PROCEDURE” BEGINNING ON PAGE 252 OF THE PROSPECTUS. A COPY OF THE PROSPECTUS HAS BEEN DELIVERED FOR REGISTRATION TO THE REGISTRAR OF COMPANIES, HARYANA, AS REQUIRED UNDER SECTION 26 OF THE COMPANIES ACT, 2013.

ALLOCATION OF THE ISSUE	
INDIVIDUAL INVESTOR PORTION	NOT LESS THAN 50% OF THE NET ISSUE
NON-INSTITUTIONAL PORTION	UPTO 50% OF THE NET ISSUE
MARKET MAKER PORTION	1,56,000 EQUITY SHARES OR 5.27% OF THE NET ISSUE

IN MAKING AN INVESTMENT DECISION, POTENTIAL INVESTORS MUST ONLY RELY ON THE INFORMATION INCLUDED IN THE PROSPECTUS AND THE TERMS OF THE ISSUE, INLCUDING THE RISKS INVOLVED AND NOT RELY ON ANY OTHER EXTERNAL SOURCES OF INFORMATION ABOUT THE ISSUE AVAILABLE IN ANY MANNNER.

The above provided issue price is justified based on quantitative factors/KPIs as disclosed in the “*Basis for Issue Price*” chapter beginning on page 102 of the Prospectus vis-à-vis the Weighted Average Cost of Acquisition (WACA) of primary and secondary transaction(s) as applicable disclosed in the “*Basis for Issue Price*” chapter beginning on page 102 of the Prospectus and provided below in the advertisement.

ASBA*



Simple, Safe, Smart way of Application - Make use of it!!!

UPI – Now available in ASBA for Individual Investors

***Application Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details check section on ASBA below.**

MANDATORY IN PUBLIC ISSUES FROM JANUARY 01, 2016. NO CHEQUE WILL BE ACCEPTED.

UPI-Now available in ASBA for Individual Investors (“IIs”) **
Investors are required to ensure that the bank account used for bidding is linked to their PAN. Individual Investors also have the option to submit the application directly to the ASBA Bank (SCSBs) or to use the facility of linked online trading, Demat and bank account.

ASBA has to be availed by all the investors. UPI may be availed by IIs. For details on the ASBA and UPI process, please refer to the details given in ASBA Form and abridged prospectus and also please refer to the section “Issue Procedure**” beginning on page 252 of the Prospectus. The process is also available on the website of SEBI and Stock Exchanges in the General information Document. ASBA Forms can be downloaded from the website of SME Platform of BSE (“BSE” or “Stock Exchange”) and can be obtained from the list of banks that is displaying on website of SEBI at www.sebi.gov.in. ** List of banks supporting UPI is also available on the website of SEBI at www.sebi.gov.in. For the list of UPI Apps and Banks live on IPO, please refer to the link: www.sebi.gov.in Axis Bank Limited has been appointed as Sponsor Bank for the Issue in accordance with the requirements of the SEBI Circular dated November 1, 2018, as amended.*

RISK TO INVESTORS

- 1. SUMMARY DESCRIPTION OF KEY RISK FACTORS BASED ON MATERIALITY**

 - There are outstanding litigation proceedings involving our Company, our Promoters, an adverse outcome in which, may have an adverse impact on our reputation, business, financial condition, results of operations and cash flows.
 - Registered Office cum manufacturing facility of Our Company are located on leased premises. If we are unable to renew such lease agreements or relocate on commercially suitable terms, it may have a material adverse effect on our business, results of operations and financial condition.
 - Our revenues have been significantly dependent on few customers and our inability to maintain such business may have an adverse effect on our results of operations.
 - We have experienced negative cash flows and any negative cash flows in the future could adversely affect our financial conditions and results of operations.
 - Volatility in the supply and pricing of our raw materials, or failure by suppliers to meet their obligations, may have an adverse effect on our business, cash flows, financial condition and results of operations.
- 2. DETAILS OF SUITABLE RATIOS**

a) Basic and Diluted Earnings Per Share (“EPS”), as adjusted for changes in capital:

Financial Year	Basic and Diluted EPS/(in ₹)	Diluted EPS (in ₹)	Weights
For the Financial Year ended as on March 31, 2026	10.33	10.33	3
For the Financial Year ended as on March 31, 2025	4.28	4.28	2
For the Financial Year ended as on March 31, 2024	3.57	3.57	1
Weighted Average	7.19		

b) Price Earning (P/E) Ratio in relation to the Issue Price of ₹ 130/- per Equity Share of Face Value of ₹10/- each fully paid-up

Particulars	P/E (number of times)
P/E ratio based on the Basic & Diluted EPS, as restated for FY 2025-26	12.58
P/E ratio based on the Weighted Average Basic & Diluted EPS	18.08
P/E ratio based on the Simple Average Basic & Diluted EPS	21.45

c) Return on Net worth (RoNW)

Period	RoNW (%)	Weights
For the Financial Year ended as on March 31, 2026	40.97	3
For the Financial Year ended as on March 31, 2025	28.74	2

For the Financial Year ended as on March 31, 2024	33.40	1
Weighted Average	35.63%	

d) Net Asset Value (NAV)

Period	NAV Per Share (In ₹)
For the Financial Year ended as on March 31, 2026	25.21
For the Financial Year ended as on March 31, 2025	14.88
For the Financial Year ended as on March 31, 2024	10.70
NAV Post Issue:	--
NAV after issue- at Issue Price of ₹ 130.00	53.61

e) Comparison with Industry Peers (Comparison of accounting ratios)

Name of Company	Face value (₹)	Current Market Price (₹)*	EPS (₹)	P/E ratio	RoNW (%)	NAV per equity share	Revenue from operations (₹ In lakhs)
Sham Foam Limited	10.00	130.00	10.33	12.58	40.97%	25.21	9,231.92
Peer Group*							
Sheela Foam Limited (on standalone basis)	5.00	771.45	11.96	64.50	4.48%	266.69	2,96,227.00
Wakefit Innovations Ltd (on standalone basis)	1.00	127.95	6.03	21.22	22.90%	343.00	1,48,894.30

*Issue price is considered as CMP
Source: All the financial information for listed industry peers mentioned above is on a standalone basis sourced from the Annual Reports of the peer company uploaded on the BSE website for the year ended March 31, 2026. Information of our Company is based on restated financial information.

- f) Key Operational and Financial Performance Indicators:
- Key Performance Indicators (KPIs) are imperative to the Financial and Operational performance evaluation of the company. However, KPIs disclosed below shall not be considered in isolation or as substitute to the Restated Financial information. In the opinion of our Management the KPIs disclosed below shall be supplementary tool to the investor for evaluation of the Company.
- The KPIs disclosed below have been approved by a resolution of our Audit Committee dated July 28, 2026 and the members of the Audit Committee have verified the details of all KPIs pertaining to our Company. Further, the members of the Audit Committee have confirmed that there are no KPIs pertaining to our Company that have been disclosed to any investors at any point of time during the three years period prior to the date of filing of this Prospectus. Further, the KPIs herein have been certified by M/s. Vijay Gupta & Jain, Chartered Accountants, by their certificate dated July 28, 2026.

...in continuation of previous page

The KPIs of our Company have been disclosed in the sections titled **“Our Business”** and **“Management’s Discussion and Analysis of Financial Condition and Results of Operations – Key Performance Indicators”** on pages 122 and 192 respectively. We have described and defined the KPIs, as applicable, in **“Definitions and Abbreviations”** on page 2.

Our Company confirms that it shall continue to disclose all the KPIs included in this section on a periodic basis, at least once in a year (or any lesser period as determined by the Board of our Company), for a duration of one year after the date of listing of the Equity Shares on the Stock Exchange or till the complete utilisation of the proceeds of the Fresh Issue as per the disclosure made in the Objects of the Offer Section, whichever is later or for such other duration as may be required under the SEBI ICDR Regulations. Further, the ongoing KPIs will continue to be certified by a member of an expert body as required under the SEBI ICDR Regulations.

Set forth below are KPIs which have been used historically by our Company to understand and analyse the business performance, which in result, help us in analyzing the growth of various verticals of the Company that have a bearing for arriving at the Basis for the Issue Price.

Financials KPIs of our Company:

Particulars	For the period ended on		
	31.03.2026	31.03.2025	31.03.2024
Revenue from operations	9,231.92	8,114.82	7,372.86
Growth in Revenue from Operations (%)	13.77%	10.06%	-7.63%
Total Income	9,238.71	8,162.06	7,389.18
EBITDA	1,099.87	469.17	443.00
EBITDA margin (%)	11.91%	5.78%	6.01%
PAT	865.06	358.19	296.64
PAT Margin (%)	9.37%	4.41%	4.02%
ROE (%)	51.53%	33.56%	56.03%
ROCE (%)	45.73%	22.56%	23.79%
EPS (Basic & Diluted)	10.33	4.28	3.57

Notes:

- i. Revenue from Operations means the Revenue from Operations as appearing in the Restated Financial Statements.
- ii. Growth in Revenue from Operations (%) is calculated as a percentage of Revenue from Operations of the relevant period minus Revenue from Operations of the preceding period, divided by Revenue from Operations of the preceding period.
- iii. EBITDA is calculated as profit for the period / year, plus tax expenses (consisting of current tax, deferred tax and current taxes relating to earlier years), Interest Expenses and depreciation and amortization expenses minus other Income.
- iv. EBITDA Margin (%) is calculated as EBITDA divided by Revenue from Operations.
- v. Profit After Tax Means Profit for the period/year as appearing in the Restated Financial Statements.
- vi. PAT Margin (%) is calculated as Profit for the period/year divided by Revenue from Operations.
- vii. RoE (Return on Equity) (%) is calculated as net profit after tax for the period/ year divided by Average Shareholder Equity.
- viii. RoCE (Return on Capital Employed) (%) is calculated as earnings before interest and taxes divided by average capital employed. Capital Employed includes Equity Shares, Reserves and surplus, Long- Term Borrowing.

Explanation for KPI metrics

KPI	Explanations
Revenue from Oper-ations	Revenue from Operations is used by our management to track the revenue profile of the business and in turn helps assess the overall financial performance of our Company and size of our business.
Total income	Total income is used by the management to track revenue from operations and other income.
EBITDA	EBITDA provides information regarding the operational efficiency of the business.
EBITDA Margin (%)	EBITDA Margin (%) is an indicator of the operational profitability and financial performance of our business.
PAT	Profit after tax provides information regarding the overall profitability of the business.
PAT Margin (%)	PAT Margin (%) is an indicator of the overall profitability and financial performance of our business.
Net Worth	Net worth is used by the management to ascertain the total value created by the entity and provides a snapshot of current financial position of the entity.
RoE (%)	RoE provides how efficiently our Company generates profits from shareholders’ funds.
ROCE (%)	ROCE provides how efficiently our Company generates earnings from the capital employed in the business.

3. WEIGHTED AVERAGE RETURN ON NET WORTH FOR THE FINANCAL YEAR ENDED ON MARCH 31, 2026, 2025, 2024 OF OUR COMPANY IS 35.63%.

4. DISCLOSURES AS PER CLAUSE (9)(K)(4) OF PART A TO SCHEDULE VI, AS APPLICABLE.

a) The price per share of our Company based on the primary/ new issue of shares (Equity Shares)

The details of issuance of Equity Shares or convertible securities, excluding shares issued under ESOP/ESOS and issuance of bonus shares, during the 18 months preceding the date of this Prospectus, where such issuance is equal to or more than 5% of the fully diluted paid-up share capital of the Company (calculated based on the pre-issue capital before such transaction(s), in a single transaction or multiple transactions combined together over a span of 30 days is as follows:

Date of allotment	No. of Equity Shares allotted	Face value per Equity Share (in Rs.)	Issue Price per Equity Share (in Rs.)	Nature of Allotment	Total Consideration (in Rs. lakhs)
NA	NA	NA	NA	NA	NA
Weighted average cost of acquisition (WACA)					NA

b) The price per share of our Company based on the secondary sale / acquisition of shares (Equity Shares)

There have been no secondary sale / acquisitions of Equity Shares, where the promoters, members of the promoter group or shareholder(s) having the right to nominate director(s) in the Board of Directors of the Company are a party to the transaction (excluding gifts), during the 18 months preceding the date of this Prospectus, where either acquisition or sale is equal to or more than 5% of the fully diluted paid up share capital of the Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days

c) Since there are transactions to report under (a) only, therefore, information based on last 5 primary or secondary transactions (secondary transactions where Promoters / Promoter Group entities or shareholder(s) having the right to nominate director(s) in the Board of our Company, are a party to the transaction), not older than 3 financial years prior to the date of filing of this Prospectus irrespective of the size of transactions:

Date of Transaction	No. of Shares	FV (in Rs.)	Price per Share	Nature of Transaction	Nature of Consideration	Total Price	Cumulative Shares	WACC
Primary Transaction								
15 th March, 2024	82,500	10/-	510	Conversion of Loan into Equity	Cash	4,20,75,000	82,500	510.00
25 th July, 2024	80,30,000	10/-	-	Bonus Issue	NA	-	81,12,500	5.19
05 th July, 2025	1,64,250	10/-	-	Bonus Issue	NA	-	82,76,750	5.08
Secondary Transactions								
06 th May, 2025	18,000	10/-	10/-	Transfer of Shares	Cash	1,80,000	82,58,750	5.07
06 th May, 2025	18,000	10/-	10/-	Transfer of Shares	Cash	1,80,000	82,40,750	5.06

ADDITIONAL INFORMATION FOR INVESTORS

Details of proposed/ undertaken pre-issue placements from the DP filing date: Our Company has not undertaken any Pre-IPO Placements from the date of filing of DP.

Transaction of shares aggregating up to 1% or more of the paid-up equity share capital of the company by promoter(s), promoter group(s) and additional to 10 Shareholders from the DP filing date: Nil

Details of pre-issue shareholding as at the date of advertisement and post- issue shareholding as at allotment for promoter(s), promoter group and additional top 10 Shareholders are as follows:

Particular	Pre-Issue		Post-Issue*	
	Number of Equity Shares	As a % of Issued Capital	Number of Equity Shares	As a % of Issued Capital
Promoters				
Rajinder Kumar Jindal	8,26,200	9.86	8,26,200	7.19
Sanjeev Kumar Jindal	8,26,200	9.86	8,26,200	7.19

Particular	Pre-Issue		Post-Issue*	
	Number of Equity Shares	As a % of Issued Capital	Number of Equity Shares	As a % of Issued Capital
Monica Jindal	6,42,600	7.67	6,42,600	5.59
Deepika Jindal	6,42,600	7.67	6,42,600	5.59
Charming Fashion Private Limited	37,86,750	45.21	37,86,750	32.95
Abhinav Jindal	8,26,200	9.86	8,26,200	7.19
Kunal Jindal	8,26,200	9.86	8,26,200	7.19
Sub-Total (A)	83,76,750	100.00%	83,76,750	72.90
Promoter Group				
-	-	-	-	-
Sub-Total (B)	-	-	-	-
Top 10 Public Shareholding				
-	-	-	-	-
Sub Total (C)	-	-	-	-
Grand Total (A+B+C)	83,76,750	100.00%	83,76,750	72.90%

Notes:

Includes all options that have been exercised until date of Prospectus and any transfers of equity shares by existing shareholders after the date of the pre-issue and price band advertisement until date of prospectus.

Based on the Issue price of ₹ 130 and subject to finalization of the basis of allotment. OF RESTATED FINANCIAL INFORMATION

BASIS FOR ISSUE PRICE

The **“Basis for Issue Price”** on Page 102 of the Prospectus has been updated with the above Issue Price. For the updated details under the chapter titled **“Basis for Issue Price”**, please refer to the website of the Lead Manager or scan the QR code provided on the first page of this advertisement.

INDICATIVE TIMELINE FOR THE ISSUE

Bid/ Issue Opening Date	TUESDAY, AUGUST 11, 2026
Bid/ Issue Closing Date	THURSDAY, AUGUST 13, 2026
Finalization of Basis of Allotment with the Designated Stock Exchange (T+1)	FRIDAY, AUGUST 14, 2026
Initiation of Allotment/ Refunds/ Unblocking of Funds from ASBA Account or UPI Id Linked Bank Account* (T+2)	MONDAY, AUGUST 17, 2026
Credit of Equity Shares to Demat Accounts of Allottees (T+2)	MONDAY, AUGUST 17, 2026
Commencement of Trading of The Equity Shares on the Stock Exchange (T+3)	TUESDAY, AUGUST 18, 2026

LEAD MANAGERS TO THE ISSUE

	
Corporate Makers Capital Limited 611, 6th Floor, Pragati Tower, Rajendra Place, New Delhi- 110008 Telephone: 011 41411600 Email: info@corporatemakers.in Website: www.corporatemakers.in Investor Grievance Email: compliance@corporatemakers.in Contact Person: Mr. Manish Kumar Singh SEBI Registration Number: INM000013095 CIN: U65100DL1994PLC063880	Navigant Corporate Advisors Limited 804, Meadows, Bonanza, Sahar Plaza Complex, J B Nagar, Andheri Kurla Road, Andheri East, Mumbai-400 059 Tel No. +91-22-41204837/9899424355 Email: info@navigantcorp.com ; gagan@navigantcorp.com Website: www.navigantcorp.com Investor Grievance Email: info@navigantcorp.com Contact Person: Mr. Gagan Goel SEBI Registration Number: INM000012243

REGISTRAR TO THE ISSUE

	
Alankit Assignments Limited 205-208, Anarkali Complex Jhandewalan Extension, New Delhi - 110055, Telephone: 011 42541234 Email ID : shamrta@alankit.com Website: www.alankit.com , www.alankit.in Contact Person: Harish Chandra Agrawal SEBI Registration Number: INR000002532 CIN: U74210DL1991PLC042569	Ms. Reetika Dhain Khasra No. 18/16/2, Shahzadpur Yamunanager Road, NH-344, Village Rajpura, Tehsil Shahzadpur, Ambala City, Haryana-134202, Telephone: +91-8572071526 Email: info@shamfoam.com Website: www.shamfoam.com
Applicants can contact the Company Secretary and Compliance Officer or the Lead Manager or the Registrar to the Issue in case of any pre-issue or post-issue related problems, such as non-receipt of letters of Allotment, credit of Allotted Equity Shares in the respective beneficiary account and refund orders, etc. All complaints, queries or comments received by Stock Exchange / SEBI shall be forwarded to the Lead Manager, who shall respond to the same.	

AVAILABILITY OF PROSPECTUS: Investors are advised to refer to the Prospectus and the Risk Factors contained therein before applying in the Issue. Full copy of the Prospectus is available on the website of the SEBI at www.sebi.gov.in, the website of the Lead Managers to the Issue at www.corporatemakers.in, website of company at www.shamfoam.com, www.navigantcorp.com and website of stock exchange at www.bseindia.com

AVAILABILITY OF ABRIDGED PROSPECTUS: A copy of the Abridged Prospectus shall be available on the website of the Company, LM and SME platform of BSE at www.shamfoam.com, www.corporatemakers.in, www.navigantcorp.com and www.bseindia.com.

AVAILABILITY OF BID-CUM-APPLICATION FORMS: Bid-Cum-Application forms can be obtained from the Registered Office of the Company: Sham Foam Limited, **Lead Managers:** Corporate Makers Capital Limited and Navigant Corporate Advisors Limited. Bid-cum-application Forms will also be available on the website of SME platform of BSE www.bseindia.com and the designated branches of SCSBs, the list of which is available at websites of the Stock Exchange and SEBI.

BANKERS TO THE ISSUE / REFUND BANK / SPONSOR BANK: Axis Bank Limited

BANKER TO THE COMPANY: HDFC Bank Limited

Investor should read the Prospectus carefully, including the **“Risk Factors”** beginning on page 21 of the Prospectus before making any investment decision.

All capitalized terms used herein and not specifically defined shall have the same meaning as prescribed to them in the Prospectus.

For Sham Foam Limited
On behalf of the Board of Directors
Sd/-
Ms. Reetika Dhain
Company Secretary and Compliance Officer

Date – August 06, 2026

Place – Haryana

Sham Foam Limited, is proposing, subject to applicable statutory and regulatory requirements, receipt of requisite approvals, market conditions and other considerations, to undertake an initial public offering of its Equity Shares and has filed the Prospectus with Registrar of Companies, Haryana on August 05, 2026, website of Lead Manager to the issue at www.corporatemakers.in, www.navigantcorp.com website of the Company i.e. www.shamfoam.com and website of the BSE at www.bseindia.com, respectively. Investors should note that investment in equity shares involves a high degree of risk and for details relating to the same, see section titled **“Risk Factors”** beginning on page 21 of the Prospectus. Potential investors should not rely on the Prospectus for making any investment decision.

The Equity Shares offered in the Issue have not been and will not be registered under the U.S. Securities Act, 1933 (**the “U.S. Securities Act”**) or any state securities laws in the United States, and may not be offered or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act and applicable state securities laws. Accordingly, the Equity Shares are being offered and sold only outside the United States in offshore transactions in reliance on Regulations and the applicable laws of the jurisdiction where those offer and sales occur. There will be no public offering of the Equity Shares in the United States.

Market wisdom,
straight from the
sharpest minds
in the game.

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