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PUBLIC ANNOUNCEMENT

A Comfort Product From SHAM FOAM

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

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!!!	*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 UNIFIED PAYMENTS INTERFACE

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.
UPI – Now available in ASBA for Individual Investors applying through Registered Brokers, DPs & RTA. 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.

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Improving hardware capabilities must for deeptech ecosystem: Nasscom V-C

AVIK DAS
Bengaluru, 6 August

India should focus on developing its hardware capabilities and deeptech architecture for the next phase of growth as software capabilities have hit a limit, Nasscom vice-chairman Srikanth Velamakanni said on Thursday.

The deeptech industry still lacks entrepreneurial energy, risk appetite for big bets, conviction and product building, even as funding for it remains challenging, he added. However, the government and the venture capital ecosystem are attempting to improve this, with certain sectors such as space technology and defence technology showing improvement in funding amounts.

"The low-hanging fruit of software services is gone as AI (artificial intelligence) and agentic AI have made coding easier and thus, easy to make software. There is an abundance of it now," he said at a Nasscom event.

Nasscom President Rajesh Nambiar also said that while startup funding at the seed level remains a challenge, the industry is closer than ever to solve the problem. With so much of computing power and graphics processing unit (GPU), it is imperative for the hardware segment to evolve for modern software to work on it.

Srikanth Velamakanni, vice-chairman, Nasscom

That is true to some extent. Total deeptech funding climbed up to $1.6 billion for 2025, up from $1.1 billion in 2023. However, the number of funding rounds fell to 274 from 350 in the same time, indicating investors were more focused on their bets.

To boost the ecosystem, the central government has also approved the establishment of Startup India Fund of Funds 2.0 with a total corpus of ₹10,000 crore for the purpose of mobilising venture capital for the startup ecosystem of the country.

And there is also the India Deep Tech Alliance (IDTA), a consortium of venture capital funds and big corporates such as Nvidia and Qualcomm, which will look to invest about $10-15 million in startups across space, semiconductor, AI and defence.

A crucial part of developing the ecosystem is closer collaboration between industry and academia, where India still lags compared to the US and China. Ramgopal Rao, vice chancellor of BITS Pilani, pointed out the country ranks 86 in that collaboration list.

"The academia identifies its own problems and solves them by writing papers. But many of these solutions are good till a proof of concept stage, beyond which scaling is a problem. What needs to be done is to create translation centres between these two, where the industry identifies the problem and finds people in the academia who are working in those areas to solve it," said Rao.

Microsoft expands Cloud cover: Hyderabad data centre goes live

AASHISH ARYAN
New Delhi, 6 August

Global software giant Microsoft on Thursday announced that its latest data centre in Hyderabad has gone live, allowing users in India to run eligible Microsoft Cloud services and workloads from the city.

"Built for the demands of the artificial intelligence (AI) era, it gives organisations more local choice to modernise critical systems, build new digital services, and turn AI ambition into measurable business impact through faster decisions, stronger customer outcomes, and new ways of working with enterprise-grade security, compliance, and governance, as services become available in the region over time," Microsoft said in a press note.

MICROSOFT HAS THREE MORE CLOUD REGIONS IN INDIA — PUNE, CHENNAI, AND MUMBAI

With the general availability of the Hyderabad data centre, Microsoft now has four Cloud regions in India, including Pune, Chennai, and Mumbai. The Hyderabad facility will be part of the firm's global Cloud infrastructure, comprising over 500 data centres across 80 regions in 34 countries.

"Making India AI-first is about bringing together the scale to support growth, the skills to unlock value, the sovereignty organisations expect, and the security they depend on," Microsoft India and South Asia President Puneet Chandok said.

The launch of the Hyderabad data centre comes as the company has registered double-digit growth in Azure in India over the past two years.

Overall, the installed capacity of data centres in the country has grown from 375 megawatt (Mw) in 2020 to about 1,575 Mw currently, according to government data.

The Hyderabad data centre is part of the more than $20 billion investment Microsoft announced for India last year.

In December last year, the firm said it would invest $17.5 billion in India between 2026 and 2029 to advance the country's Cloud and AI infrastructure.

This is in addition to the $3 billion investment Microsoft had announced earlier.