Sham Foam Limited

(Formerly known as Sham Foam Private Limited)

A Comfort Product From SHAM FOAM

Regd Office : Village Rajpura, Shahzadpur, Yamunanagar Road, NH-344, Tehsil Shahzadpur, Ambala, Haryana 134202

CIN : U36104HR2020PLC087011
Mob: 94160-27873, 94160-38232
Web: www.featherfresh.in
E-mail: support@shamfoam.com

Date: - 12/11/2026

To
The Listing Manager
BSE Limited
Phiroz Jeejeebhoy Tower Dalal Street,
Mumbai-400001
Fax No. 022-22723121/3719/2037

SCRIP CODE: 544869

Subject: - Submission of Revised Un-audited Financial Results for the half year ended 30th September, 2026
Regulation 33 of SEBI LODR Regulations, 2015

Dear Sir/Madam,

This is with reference to the outcome of Board Meeting held on November 11, 2026, wherein, inter-alia, the Company had submitted the Unaudited Standalone Financial Results for the Half Year ended September 30, 2026.

In this regard, we wish to inform you that in the Unaudited Financial Results for the said period, certain minor changes have been made arising out of clerical errors. Accordingly, the revised Unaudited Financial Results for the Half Year ended September 30, 2026 are being submitted herewith.

The aforesaid revision does not have any impact on the reported financial performance of the Company for the said period.

You are requested to take the same on record.

Thanking You

For Sham Foam Limited

RAJINDER KUMAR JINDAL

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Rajinder Kumar Jindal
(Managing Director)

Financial Results- Half Yearly

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01/04/2025	01/04/2026
Date of end of reporting period	30/09/2025	30/09/2026
Whether results are audited or unaudited	Audited	unaudited
Nature of report standalone or consolidated	Standalone	Standalone

Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Revenue From Operations		
	Revenue from operations	3,786.80	5,733.56
	Other income	9.90	26.12
	Total income	3,796.70	5,759.68
2	Expenses		
(a)	Cost of materials consumed	3,008.95	3,778.19
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-19.54	154.79
(d)	Employee benefit expense	151.25	182.77
(e)	Finance costs	9.01	15.14
(f)	Depreciation and amortisation expense	28.25	34.83
(g)	Other Expenses	233.19	848.92
	Total expenses	3,411.11	5,014.64
3	Profit before exceptional and extraordinary items and tax	385.59	745.04
4	Exceptional items	0.00	0.00
5	Profit before extraordinary items and tax	385.59	745.04
6	Extraordinary items	0.00	0.00
7	Profit before tax	385.59	745.04
8	Tax Expense		
	Current tax	66.11	129.56
	Deferred tax	0.07	-0.32
	Total tax expenses	66.18	129.23
9	Net Profit Loss for the period from continuing operations	319.42	615.81
10	Profit (loss) from discontinuing operations before tax	0.00	0.00
11	Tax expense of discontinuing operations	0.00	0.00
12	Net profit (loss) from discontinuing operation after tax	0.00	0.00
13	Profit (loss) for period before minority interest	319.42	615.81
14	Share of profit (loss) of associates		
15	Profit (loss) of minority interest		
16	Net profit (Loss) for the period	319.42	615.81
17	Details of equity share capital		
	Paid-up equity share capital	837.68	1149.08
	Face value of equity share capital	10.00	10.00
18	Reserves excluding revaluation reserve		
19	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	3.81	5.36
	Diluted earnings (loss) per share from continuing and discontinued operations	3.81	5.36
20	Debt equity ratio		
21	Debt service coverage ratio		
22	Interest service coverage ratio		
23	Remarks for debt equity ratio		
24	Remarks for debt service coverage ratio		
25	Remarks for interest service coverage ratio		

FOR SHAM FOAM LIMITED

RAJINDER KUMAR JINDAL

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RAJINDER KUMAR JINDAL
(MANAGING DIRECTOR)

NOTES:

1. The above financial results for the half year ended 30th September, 2026 have been reviewed by the Audit Committee and were approved and taken on record by the Board of Directors in their respective meeting held on 11th November, 2026. The statutory auditors of the Company have expressed an unmodified opinion in Limited Review report on these financial results.

2. The financial statements are prepared on a going concern basis under the historical cost convention on the accrual basis of accounting, in accordance with the Indian Generally Accepted Accounting Principles (GAAP) and comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies Accounts) Rules, 2014 as adopted consistently by the Company. The financial statements have been prepared in Indian

3. During the half year ended the company came out with an IPO of 3114000 shares at the rate of 130 per share totalling rupees 40.48 crore 1354.48 lakh has been utilized and balance of Rs. 2693.72 lakhs is pending for utilization. Out of Rs. 2693.72 lakh, amount of Rs. 1700.00 lakh have been temporarily kept in FDR with HDFC Bank for short period and balance of Rs. 993.72 lakh has been kept in Current Account with HDFC Bank.

4. Previous period figures have been re-grouped/ re-classified, wherever necessary, to conform to

Statement of Asset and Liabilities

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01/04/2026
Date of end of reporting period		30/09/2026
Whether results are audited or unaudited		unaudited
Nature of report standalone or consolidated		Standalone
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	1149.08
	Reserves and surplus	5078.65
	Money received against share warrants	
	Total shareholders' funds	6,227.72
2	Share application money pending allotment	0.00
3	Deferred government grants	0.00
4	Minority interest	0.00
5	Non-current liabilities	
	Long-term borrowings	17.81
	Deferred tax liabilities (net)	0.74
	Foreign currency monetary item translation difference liability account	
	Other long-term liabilities	
1	Long Term Provision(security)	11.00
	Total of other long-term liabilities	
	Long-term provisions	0
	Total non-current liabilities	29.55
6	Current liabilities	
	Short-term borrowings	6.72
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1915.14
	Total Trade payable	1915.14
	Other current liabilities	
1	Other current liabilities	343.82
	Total of other current liabilities	343.82
	Short-term provisions	79.56
	Total current liabilities	2345.23
	Total equity and liabilities	8,602.50
	Assets	
1	Non-current assets	
(i)	Property, Plant and Equipment and Intangible assets	
	Property, Plant and Equipment	510.03
	Producing properties	0.00
	Intangible assets	0.19
	Preproducing properties	0.00
	Property, Plant and Equipment capital work-in-progress	0.00
	Intangible assets under development or work-in-progress	0.00
	Total Property, Plant and Equipment and Intangible assets	510.22
(ii)	Non-current investments	0.00
(v)	Deferred tax assets (net)	0.00
(vi)	Foreign currency monetary item translation difference asset account	0.00
(vii)	Long-term loans and advances	0.00
	Other non-current assets	10.61
	Total of other non-current assets	10.61
	Total non-current assets	520.83
2	Current assets	
	Current investments	0.00
	Inventories	1,025.39
	Trade receivables	3,317.99
	Cash and cash equivalents	3,472.80
	Bank balance other than cash and cash equivalents	0.00
	Short-term loans and advances	58.45
	Other current assets	207.04
	Total of other current assets	207.04
	Total current assets	8,081.68
	Total assets	8,602.50

FOR SHAM FOAM LIMITED

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RAJINDER KUMAR JINDAL
(MANAGING DIRECTOR)

Cash flow statement indirect

Amount in (Lakhs)

	Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period		01/04/2026
Date of end of reporting period		30/09/2026
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	745.04
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	
	Adjustments for bank interest	1.57
	Adjustments for depreciation and amortisation expense	34.83
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for share-based payments	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	0.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments to profit (loss)	36.40
3	Adjustments for working capital	
	Adjustments for decrease (increase) in inventories	-75.59
	Adjustments for decrease (increase) in trade receivables	-778.29
	Adjustments for decrease (increase) in short term loan & advances & other current assets	-222.37
	Adjustments for increase (decrease) in other non current asset	89.77
	Adjustments for increase (decrease) in trade payables	-214.71
	Adjustments for increase (decrease) in other current liabilities	165.65
	Adjustments for short term provisions	-22.24
	Total adjustments for working capital	-1,057.78
	Total adjustments for reconcile profit (loss)	-1,021.38
	Net cash flows from (used in) operations	-276.34
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid	-129.56
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	-405.90
	Proceeds from extraordinary items	0.00
	Payment for extraordinary items	0.00
	Net cash flows from (used in) operating activities	-405.90
4	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00

	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property plant and equipment	0.00
	Purchase of property plant and equipment	-39.54
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	0.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Proceeds from government grants	0.00
	Net cash flows from (used in) investing activities before extraordinary items	-39.54
	Proceeds from extraordinary items	0.00
	Payment for extraordinary items	0.00
	Net cash flows from (used in) investing activities	-39.54
5	Cash flows from used in financing activities	
	Proceeds from issuing shares	311.40
	Proceeds in security premium reserve	3,189.10
	Proceeds from issuing other equity instruments	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00
	Repayments of borrowings	353.93
	Repayment of short term borrowings	20.62
	Dividends paid	0.00
	Interest paid	1.57
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities before extraordinary items	3,124.38
	Proceeds from extraordinary items	0.00
	Payment for extraordinary items	0.00
	Net cash flows from (used in) financing activities	3,124.38
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,678.94
6	Effect of exchange rate changes on cash and cash equivalents	0.00
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	2678.94
	Cash and cash equivalents cash flow statement at beginning of period	793.8577847
	Cash and cash equivalents cash flow statement at end of period	3,472.80

FOR SHAM FOAM LIMITED

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RAJINDER KUMAR JINDAL
(MANAGING DIRECTOR)

VIJAY GUPTA & JAIN
CHARTERED ACCOUNTANTS
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INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

Limited Review Report on Unaudited Standalone Financial Results of the Company for the half year ended 30 September 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of Sham Foam Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Sham Foam Limited ("the Company") for the half year ended 30 September 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors at its meeting held on 11th November, 2026, has been prepared on the basis of the interim financial statements in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25, "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



VIJAY GUPTA & JAIN

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Emphasis of Matter

5. We draw attention that the Statement regarding utilisation of the proceeds of the Initial Public Offer ("IPO") amounting to ₹4048.2lakh raised during the half year. As stated in the said note, utilisation of the IPO proceeds towards the objects stated in the Prospectus is in process. 1354.48 lakh has been utilized and balance of Rs. 2693.72 lakhs is pending for utilization. Out of Rs. 2693.72 lakh , amount of Rs. 1700.00 lakh have been temporarily kept in FDR with HDFC Bank for short period and balance of Rs. 993.72 lakh has been kept in Current Account with HDFC Bank.

Other Matter

6. The Statement includes the figures for the half year ended 30 September 2026, which were not previously published under Regulation 33 of the Listing Regulations, as the equity shares of the Company were listed on BSE SME on 18 th August , 2026 . These figures have not been subjected to audit by us. Our conclusion on the Statement is not modified in respect of this matter.

For VIJAY GUPTA & JAIN
Chartered Accountants

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VIJAY GUPTA & JAIN ☆ CHARTERED ACCOUNTANTS ☆ AMBALA CANTT. Dt.

Vijay Gupta
Partner
Membership No. 083281
Firm Registration No. 009471N

Place: AMBALA CANTT
Date: 11/11/2026

UDIN : 26083281MFNSWM6085