Sham Foam Limited
(Formerly known as Sham Foam Private Limited)

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: November 11, 2026

To,
BSE Limited
Phirozee Jeejeebhoy Towers
Dalal Street, Mumbai – 400001

BSE Scrip Code: 544869

Subject: Statement on Deviation(s) or Variation(s) of funds under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations)

Dear Sir/Madam,

Pursuant to Regulation 32 of the SEBI Listing Regulations and SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019, please note that there are no deviation(s) or variation(s) in respect of the utilization of the proceeds of the Initial Public Offer ("IPO") of the Company during the half year ended September 30, 2026, as mentioned in the object clause of the Prospectus dated February 23, 2026. Please find enclosed herewith a statement in this regard.

The aforesaid statement has been reviewed by the Audit Committee and taken on record by the Board at their respective meetings held on Wednesday, November 4, 2026.

This is for your information and records please.

Thanking You

Yours faithfully

For **Sham Foam Limited**

RAJINDER KUMAR JINDAL
Digitally signed by RAJINDER KUMAR JINDAL
Date: 2026.11.11 17:38:24 +05'30'

Rajinder Kumar
Managing Director
(DIN: 01794013)
Encl.: a/a

Sham Foam Limited
(Formerly known as Sham Foam Private Limited)
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

Statement of Deviation/ Variation in utilization of funds raised

Particulars	Remarks
Name of listed entity	Sham Foam Limited
Mode of fund Raising	Public Issue (IPO)
Date of raising funds	August 18, 2026
Amount Raised	4048.20 lakhs
Report filed for quarter ended	September 30, 2026
Monitoring Agency	Not Applicable
Monitoring Agency name, if applicable	Not Applicable
Is there a Deviation/ Variation in use of funds raised?	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA
If yes, date of shareholder approval	NA
Explanation for the Deviation/Variation	NA
Comments of the audit committee after review	No Comments
Comments of the auditors, if any	No Comments

Objects for which funds have been raised and where there has been a deviation in the following table:

Sr. No.	Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds Utilized	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
1.	To finance the Capital expenditure requirements for the purchase of Equipment/Machineries for existing	N.A.	1471.65	0.00	39.54	0.00	Unutilized funds have been kept in Bank FDRs and Current

Sham Foam Limited
(Formerly known as Sham Foam Private Limited)
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

2.	To part finance the requirement of Working	N.A.	1425.00	0.00	522.24	0.00	
3.	Repayment/pre-payment, in full or in part, of	N.A.	0.00	0.00	0.00	0.00	
4.	To meet General corporate purposes	N.A.	603.85	0.00	245.00	0.00	
5.	Issue Expense	N.A.	547.70	0.00	547.70	0.00	

Deviation or variation could mean:

i. Deviation in the objects or purposes for which the funds have been raised or
ii. Deviation in the amount of funds actually utilized as against what was originally disclosed or
iii. Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

Signatory Details:

RAJINDER KUMAR JINDAL
Digitally signed by RAJINDER KUMAR JINDAL
Date: 2026.11.11 17:38:59 +05'30'

Name: Rajinder Kumar
Designation: Managing Director
Place: Ambala
Date: November 11, 2026