



Date: February 26, 2026

To
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400001.

Security ID/ Code - ELNET / 517477
ISIN – INE033C01019

Subject: - Newspaper Advertisement(s)- Public Notice to Shareholders – regarding Special Window for Re-Lodgement of Transfer requests of Physical Shares in reference to SEBI Circular dated January 30th, 2026.

Sir/Madam,

In accordance with SEBI circular no. HO/38/13/11(2)2026-MIRSD-POD/I/3750/2026 dated 30th January, 2026, a special window has been opened for re-lodgement of transfer deeds which were lodged prior to the deadline of April 01, 2019, and were rejected/returned/not attended to due to deficiencies in the documentation/procedure/or other reasons. Pursuant to the aforesaid, the Company has published details of the opening of the special window in the February 26th, 2026 editions of the newspapers Business Standard (English) and Makkal Kural (Tamil).

Please find enclosed herewith newspaper clippings of the notice.

Kindly take the above information on record.

Thanking you,

Yours faithfully,

For **ELNET TECHNOLOGIES LIMITED**

SWATI S BAJAJ

Digitally signed by SWATI S
BAJAJ
Date: 2026.02.26 17:12:19
+05'30'

SWATI S. BAJAJ
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl: as above

FORM NO. NCLT. 3A
ADVERTISEMENT DETAILING PETITION
(SEE RULE 35 OF THE NATIONAL COMPANY LAW TRIBUNAL RULES, 2016)
IN THE MATTER OF SCHEME OF AMALGAMATION
OF
OPEXEFI SERVICES PRIVATE LIMITED
(PETITIONER COMPANY NO. 1 / TRANSFEROR COMPANY)
AND
ONE BOX WAREHOUSE PRIVATE LIMITED
(PETITIONER COMPANY NO. 2 / TRANSFEREE COMPANY)
AND
THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS
COMPANY PETITION (CAA) NO. 03/CHE/2026
CONNECTED WITH
COMPANY APPLICATION (CAA) NO.93/CHE/2025

OPEXEFI SERVICES PRIVATE LIMITED
(CIN: U68200TN2018PTC126167)
A Company registered under the Companies Act of 2013, Having its registered office at Trend India Business Centre, Kgeyes Padmalayam, 2nd Floor, Door No. 73/7, Jawaharlal Nehru Road, Ekkaduthangal, Chennai, Chennai City Corporation, Tamil Nadu, India, 600032.
Represented by **Abhijeet Shinde, Authorized Signatory/Director**,
Petitioner Company No.1/ Transferor Company

ONE BOX WAREHOUSE PRIVATE LIMITED
(CIN: U43299TN2023PTC164154)
A Company registered under the Companies Act of 2013, Having its registered office at Trend India Business Centre, Kgeyes Padmalayam, 2nd Floor, Door No. 73/7, Jawaharlal Nehru Road, Ekkaduthangal, Chennai, Chennai City Corporation, Tamil Nadu, India, 600032.
Represented by **Abhijeet Shinde, Authorized Signatory/Director**,
Petitioner Company No.2/ Transferee Company,
Together referred to as "Petitioner Companies"

NOTICE OF PETITION
A Joint Company Petition under Sections 230 to 232 of the Companies Act, 2013, for seeking approval of Scheme of Amalgamation of Opexefi Services Private Limited (Petitioner Company No. 1 / Transferor Company) and One Box Warehouse Private Limited (Petitioner Company No. 2 / Transferee Company) and their respective shareholders and creditors was presented by the Petitioner Companies on 18th February 2026 and the said Petition has been fixed for hearing before the Hon'ble National Company Law Tribunal, Chennai Bench on 08th April 2026. Any person desirous of supporting or opposing the said petition should send to the advocate of the Petitioner Companies, having his office at New No. 10, Old No. 28, Shankaralaya, 3rd Cross Street, RK Nagar, RA Puram, Raja Annamalaiapuram, Chennai, Chennai City Corporation, Tamil Nadu, India, 600028; the notice of his intention, signed by him or his advocate, with his name and address, so as to reach the Petitioner's advocate not later than two days before the date fixed for the hearing of the petition. Where he seeks to oppose the petition, the grounds of opposition or a copy of his affidavit shall be furnished with such notice of opposition. A copy of the petition will be furnished by the undersigned to any person requiring the same on payment of the prescribed charges for the same.

For Opexefi Services Private Limited ("Petitioner Company No. 1 / Transferor Company")
Sd/-
Mr. Abhijeet Shinde,
Authorized Signatory

For One Box Warehouse Private Limited (Petitioner Company No. 2 / Transferee Company)
Sd/-
Mr. Abhijeet Shinde,
Authorized Signatory

Date: February 25, 2026
Place: Chennai

ELNET TECHNOLOGIES LIMITED
Regd. Office: TS 140, Block 2 & 9, Rajiv Gandhi Salai, Taramani, Chennai - 600 113.
Ph: 044-2254 1337 / 1998 Fax: 044-2254 1955
Email: elnetcity@gmail.com Website: www.elnettechnologies.com
CIN: L12208TN1999PLC94949

NOTICE TO SHAREHOLDERS
Special Window for Transfer and Dematerialisation of Physical Securities
Pursuant to the Securities and Exchange Board of India ("SEBI") Circular No.: HO/38/13/11(2)2026-MIRSD-PODI/13750/2026 dated January 30, 2026, shareholders are hereby informed that a special window has been opened for a transfer and dematerialisation ("demat") of physical securities that were sold or purchased prior to April 01, 2019.

The special window shall remain open for a period of one year from February 05, 2026 to February 04, 2027.

This facility shall also be available for such transfer requests which were submitted earlier and were rejected / returned / not attended to due to deficiency in documentation, process, or otherwise.

Shareholders may further note that securities transferred under this special window shall be mandatorily credited to the transferee only in dematerialised form and shall be under lock-in for a period of one year from the date of registration of transfer. During the said lock-in period, such securities shall not be transferred, lien-marked, or pledged.

Further, cases involving disputes between the transferor and transferee and securities transferred to the Investor Education and Protection Fund (IEPF) shall not be considered under this special window.

Eligible shareholders may submit their transfer request along with the requisite documents to the Company's Registrar and Share Transfer Agent ("RTA") on or before February 04, 2027, at the following address:

M/s. Cameo Corporate Services Limited,
Unit: Elnet Technologies Limited
"Subramanian Building", 5th Floor,
No. 1, Club House Road,
Chennai, Tamil Nadu 600002.
E-mail: investor@cameoindia.com

All securities transferred pursuant to this special window shall be issued only in dematerialised (DEMAT) mode. Accordingly, shareholders are advised to ensure that they hold a valid demat account and submit the Client Master List (CML - not older than 2 months) along with the original transfer deed(s), share certificate(s), proof of purchase by transferee(as may be available), KYC documents of transferee (as per ISR forms), under taking cum indemnity as per format specified in circular and other required documents.

The SEBI Circular is available on SEBI's website at https://www.sebi.gov.in/legal/circulars/jan-2026/lease-of-doing-investment-special-window-for-transfer-and-dematerialisation-of-physical-securities_99411.html, and this notice is also available on the Company's website: www.elnettechnologies.com.

Yours Faithfully
For Elnet Technologies Limited
Sd/-
Unnamal Thiagarajan
Managing Director
DIN: 90203154

Place: Chennai
Date: 25.02.2026

NBFCs' bank licence set to figure at DFS meet today

RAGHU MOHAN
New Delhi, 25 February



The Department of Financial Services (DFS) will hold a meeting of shadow banks on Thursday in which their future as potential banks would be taken up.

The DFS communique on the agenda to self-regulatory organisations, which has been seen by *Business Standard*, listed the following: "Governance reforms to include better leadership rotation and clarity on non-banking financial companies (NBFCs) as potential banks."

It also mentions the "introduction of a comprehensive reform index for NBFCs."

The meeting will be attended by senior officials from the Finance Industry Development Council, Sa-Dhan and Microfinance Industry Network.

A query to the Ministry of Finance did not elicit a response till the time of going to press. Other issues which would be taken up at the meeting are streamlining of know-your-customer processes, relaxing branch licensing for gold-loan NBFCs and aligning the risk-weights with banks. They also include reducing prohibitive haircuts on bonds (currently at 50 per cent) and make them graded based on credit ratings and introduction of a digital payments intelligence platform using artificial intelligence (AI) and cybersecurity for detecting and preventing frauds.

The meeting is seen as a follow through to the Union Budget FY27, which proposed setting up a 'high-level committee on banking for Viksit Bharat' to comprehensively review the banking sector.

Playing in the background is also the

On the agenda

- Streamlining KYC processes; relaxing branch licensing for gold-loan NBFCs and aligning risk-weights with banks
- Reducing haircuts on bonds (currently at 50 per cent) and making it graded based on credit ratings
- Introduction of a Digital Payments Intelligence Platform using AI and cybersecurity for detecting and preventing frauds

Reserve Bank of India (RBI) decision to put the issue of new banking licences on the backburner.

An Internal Working Group (IWG) to 'review extant ownership guidelines and corporate structure for Indian private sector banks' (November 20, 2020) had made a case for large corporate and industrial houses as promoters of banks.

It said large NBFCs (with an asset size of ₹50,000 crore and above, including those owned by corporate houses) are to be considered for conversion into banks.

Mint Road, while accepting 21 of IWG's 31 recommendations, held that "the remaining recommendations are under examination" in its press release of November 26, 2021.

This was read by banking licence hopefuls that the issue remains open.

The IWG referred to concerns over connected-lending and exposure between banks, other financial and non-financial group entities and the need for strengthening the supervisory mechanism for large conglomerates, including consolidated supervision.

The DFS meeting is seen as breathing a fresh lease of life to this aspect.

On the specific issue of Governance reforms to include better leadership rotation which figures on the agenda for Thursday's meeting, senior NBFC officials surmised that it may be to align this with banks. This is especially for those in the RBI's "upper layer" of its four-tiered scale-based regulatory (SBR) framework.

It may be recalled that in October 2023, Mint Road said that private banks would have at least two whole-time directors, including the managing director and chief executive officer.

And, this aspect may now be mirrored by NBFCs in the "upper layer" many of which are private bank licence hopefuls.

The RBI's four-tiered SBR approach was to cut out arbitrage between banks and NBFCs, detrimental to the orderly growth and systemic stability.

The layers are: "base" (NBFCs with assets ₹1,000 crore and below); "middle" (assets of ₹1,000 crore and above); "upper" (to be specifically identified); and "top" (to be left empty, unless the banking regulator feels an NBFC poses potential systemic risk). The idea behind this architecture is that it enhances transparency and governance while not burdening them with higher-level regulations.

THIS IS A PUBLIC ANNOUNCEMENT FOR INFORMATION PURPOSES ONLY AND IS NOT A PROSPECTUS ANNOUNCEMENT AND DOES NOT CONSTITUTE AN INVITATION OR OFFER TO ACQUIRE, PURCHASE OR SUBSCRIBE TO SECURITIES. NOT FOR RELEASE, PUBLICATION OR DISTRIBUTION DIRECTLY OR INDIRECTLY OUTSIDE INDIA. THERE WILL BE NO PUBLIC OFFERING OF EQUITY SHARES IN THE UNITED STATES. INITIAL PUBLIC OFFERING OF EQUITY SHARES ON THE SME PLATFORM OF BSE LIMITED ("BSE SME")

A Comfort Product From
SHAM FOAM
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 Certain Corporate Structure" beginning on page 156 of this Draft Prospectus.

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

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

INITIAL PUBLIC OFFER OF UPTO 31,25,000 EQUITY SHARES OF FACE VALUE OF RS. 10/- EACH ("EQUITY SHARES") OF SHAM FOAM LIMITED ("COMPANY" OR THE "ISSUER") FOR CASH AT A PRICE OF RS. [●] PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF RS. [●] PER EQUITY SHARE (THE "ISSUE PRICE") AGGREGATING TO RS. [●] LAKHS (THE "ISSUE") OF WHICH UPTO [●] EQUITY SHARES OF FACE VALUE OF RS. 10/- EACH FOR CASH AT A PRICE OF RS. [●] PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF RS. [●] PER EQUITY SHARE AGGREGATING TO RS. [●] LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY MARKET MAKER TO THE ISSUE (THE "MARKET MAKER RESERVATION PORTION"). THE ISSUE LESS THE MARKET MAKER RESERVATION PORTION I.E NET ISSUE OF [●] EQUITY SHARES OF FACE VALUE OF RS. 10/- EACH AT A PRICE OF RS. [●] PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF RS. [●] PER EQUITY SHARE AGGREGATING TO RS. [●] LAKHS (THE "NET ISSUE"). THE ISSUE AND THE NET ISSUE WILL CONSTITUTE UPTO [●] AND [●] RESPECTIVELY OF THE POST ISSUE PAID UP EQUITY SHARE CAPITAL OF OUR COMPANY.

The Issue is being made through the Fixed Price Method in terms of Rule 19(2)(b)(i) of the SCRR this Issue is being made for at least 25% of the post-Issue paid-up Equity Share capital of our Company. This Issue is being made through Fixed Price process in accordance and compliance with Regulation 229(2) of Chapter IX and other applicable provisions of SEBI ICDR Regulations, wherein a minimum 50% of the Net Issue is allocated for Individual Investors and the balance shall be offered to individual investors who applies for minimum application size and other investors including body corporates or institutions. Provided that the unsubscribed portion in either categories may be allocated to applicants in the other category. For further details please refer the section titled "Issue Structure" beginning on page no. 252 of this Draft Prospectus. All potential investors shall participate in the Issue only through an Application Supported by Blocked Amount ("ASBA") process providing details about the bank account which will be blocked by the Self-Certified Syndicate Banks ("SCSBs") for the same. Further pursuant to SEBI circular bearing no. SEBI/HO/CFD/DIL2/CIR/P/2019/76 dated June 28, 2019, for implementation of Phased II for UPI facility, which is effective from July 01, 2019, all potential Bidders (except Anchor Investors) are required to mandatorily utilize the Application Supported by Blocked Amount ("ASBA") process providing details of their respective ASBA accounts or UPI ID (in case of IIS), in which the corresponding Application Amounts will be blocked by the SCSBs or under the UPI Mechanism, as applicable. For details, please refer chapter titled "Issue Procedure" beginning on Page no. 254 of this Draft Prospectus. A copy of the Prospectus will be filed with the Registrar of Companies as required under Section 26 of the Companies Act, 2013.

THE ISSUE PRICE IS [●] TIMES OF THE FACE VALUE OF EQUITY SHARES
This public announcement is being made in compliance with the provisions of Regulation 247(2) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations") to inform the public that our Company is proposing, subject to applicable statutory and regulatory requirements, receipt of requisite approvals, market conditions and other considerations, to undertake initial public offering of its Equity Shares pursuant to the Issue and has filed the Draft Prospectus dated February 23, 2026 which has been filed with the SME Platform of BSE Limited ("BSE SME" or "BSE"). In relation to above, the Draft Prospectus filed with BSE shall be made available to the public for comments, if any, for a period of at least 21 days, from the date mentioned below by hosting it on the respective websites of the Stock Exchange i.e., BSE at www.bseindia.com, website of the Company at www.shamfoam.com and the website of the Lead Manager to the Issue at www.corporatemakers.in and www.navigantcorp.com. Our Company hereby invites the members of the public to give comments on the Draft Prospectus filed with BSE with respect to disclosures made in the Draft Prospectus. The members of the public are requested to send a copy of their comments to BSE and /or to the Company Secretary and Compliance Officer i.e. info@shamfoam.com of our Company and /or the Lead Manager of the issue at their respective addresses mentioned herein below in relation to the issue on or before 5:00 pm, on the 21st day i.e. 21 days from the date of filing of Issue Document with SME Platform of BSE Limited ("BSE SME").

Investment in Equity and Equity-related securities involve a degree of risk and investors should not invest any funds in this issue unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this issue. For taking an investment decision, investors must rely on their own examination of the issuer and this Issue; including the risks involved. The Equity Shares have not been recommended or approved by the Securities and Exchange Board of India ("SEBI"), nor does SEBI guarantee the accuracy or adequacy of the Draft Prospectus. Specific attention of the investors is invited to the statement of "Risk Factors" given on page no. 29 of the Draft Prospectus. Any decision to invest in the Equity Shares described in the Draft Prospectus may only be made after the Prospectus has been filed with the RoC and must be made solely on the basis of such Prospectus as there may be material changes in the Prospectus from the Draft Prospectus.

The Equity Shares, when offered, through the Prospectus, and proposed to be listed on the SME Platform of BSE Limited ("BSE SME or BSE"). For details of the main objects of our Company as contained in its Memorandum of Association, see "History and Corporate Structure" on page 156 of the Draft Prospectus.

The liability of the members of our Company is limited. For details of the share capital, capital structure of our Company, the names of the signatories for the Memorandum of Association and the number of shares of our Company subscribed by them of our Company, please see "Capital Structure" beginning on page 71 of the Draft Prospectus.

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 ID: navigant@navigantcorp.com; gagan@navigantcorp.com
Investor Grievance Email: info@navigantcorp.com
Website: www.navigantcorp.com
SEBI Registration Number: INM000012243
Contact Person: Mr. Gagan Goel
CIN: L67190MH2012PLC231304

ALANKIT ASSIGNMENTS LIMITED
205-208 Anarkali Complex, Jhandewalan Extension, New Delhi, Delhi, India, 110055
Telephone: 011-4254 1234
Website: www.alankitassignments.com
Email ID: info@alankit.com
Investor Grievance Email: ita@alankit.com
Contact Person: Mr. Harish Chandra Agrawal
SEBI Registration No: INR000002532
CIN: U74210DL1991PLC042569

REGISTRAR TO THE ISSUE

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

Sham Foam Limited is proposing, subject to receipt of requisite approvals, market conditions and other considerations, to make an Initial Public Offer of its Equity Shares and has filed the Draft Prospectus with BSE on February 23, 2026. The Draft Prospectus shall be available on the website of the BSE at www.bseindia.com and is available on website of the Company i.e. www.shamfoam.com, website of the Lead Manager to the issue i.e. Corporate Makers Capital Limited and Navigant Corporate Advisors Limited at www.corporatemakers.in and www.navigantcorp.com. Potential investors should note that investment in Equity shares involves a high degree of risk and for details relating to such risks, please see the section entitled "Risk Factors" on page no. 29 of the Draft Prospectus and the details set out in the Prospectus, when filed. Potential investors should not rely on the Draft 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.

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 Certain Corporate Structure" beginning on page 156 of this Draft Prospectus.

Registered Office: Kharsa No. 18/16/2, Shahzadpur Yamunanagar Road, NH-344, Village Rajpura, Tehsil Shahzadpur, Ambala City, Haryana-134202
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CIN: U36104HR2020PLC087011

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

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

INITIAL PUBLIC OFFER OF UPTO 31,25,000 EQUITY SHARES OF FACE VALUE OF RS. 10/- EACH ("EQUITY SHARES") OF SHAM FOAM LIMITED ("COMPANY" OR THE "ISSUER") FOR CASH AT A PRICE OF RS. [●] PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF RS. [●] PER EQUITY SHARE (THE "ISSUE PRICE") AGGREGATING TO RS. [●] LAKHS (THE "ISSUE") OF WHICH UPTO [●] EQUITY SHARES OF FACE VALUE OF RS. 10/- EACH FOR CASH AT A PRICE OF RS. [●] PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF RS. [●] PER EQUITY SHARE AGGREGATING TO RS. [●] LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY MARKET MAKER TO THE ISSUE (THE "MARKET MAKER RESERVATION PORTION"). THE ISSUE LESS THE MARKET MAKER RESERVATION PORTION I.E NET ISSUE OF [●] EQUITY SHARES OF FACE VALUE OF RS. 10/- EACH AT A PRICE OF RS. [●] PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF RS. [●] PER EQUITY SHARE AGGREGATING TO RS. [●] LAKHS (THE "NET ISSUE"). THE ISSUE AND THE NET ISSUE WILL CONSTITUTE UPTO [●] AND [●] RESPECTIVELY OF THE POST ISSUE PAID UP EQUITY SHARE CAPITAL OF OUR COMPANY.

The Issue is being made through the Fixed Price Method in terms of Rule 19(2)(b)(i) of the SCRR this Issue is being made for at least 25% of the post-Issue paid-up Equity Share capital of our Company. This Issue is being made through Fixed Price process in accordance and compliance with Regulation 229(2) of Chapter IX and other applicable provisions of SEBI ICDR Regulations, wherein a minimum 50% of the Net Issue is allocated for Individual Investors and the balance shall be offered to individual investors who applies for minimum application size and other investors including body corporates or institutions. Provided that the unsubscribed portion in either categories may be allocated to applicants in the other category. For further details please refer the section titled "Issue Structure" beginning on page no. 252 of this Draft Prospectus. All potential investors shall participate in the Issue only through an Application Supported by Blocked Amount ("ASBA") process providing details about the bank account which will be blocked by the Self-Certified Syndicate Banks ("SCSBs") for the same. Further pursuant to SEBI circular bearing no. SEBI/HO/CFD/DIL2/CIR/P/2019/76 dated June 28, 2019, for implementation of Phased II for UPI facility, which is effective from July 01, 2019, all potential Bidders (except Anchor Investors) are required to mandatorily utilize the Application Supported by Blocked Amount ("ASBA") process providing details of their respective ASBA accounts or UPI ID (in case of IIS), in which the corresponding Application Amounts will be blocked by the SCSBs or under the UPI Mechanism, as applicable. For details, please refer chapter titled "Issue Procedure" beginning on Page no. 254 of this Draft Prospectus. A copy of the Prospectus will be filed with the Registrar of Companies as required under Section 26 of the Companies Act, 2013.

THE ISSUE PRICE IS [●] TIMES OF THE FACE VALUE OF EQUITY SHARES
This public announcement is being made in compliance with the provisions of Regulation 247(2) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations") to inform the public that our Company is proposing, subject to applicable statutory and regulatory requirements, receipt of requisite approvals, market conditions and other considerations, to undertake initial public offering of its Equity Shares pursuant to the Issue and has filed the Draft Prospectus dated February 23, 2026 which has been filed with the SME Platform of BSE Limited ("BSE SME" or "BSE"). In relation to above, the Draft Prospectus filed with BSE shall be made available to the public for comments, if any, for a period of at least 21 days, from the date mentioned below by hosting it on the respective websites of the Stock Exchange i.e., BSE at www.bseindia.com, website of the Company at www.shamfoam.com and the website of the Lead Manager to the Issue at www.corporatemakers.in and www.navigantcorp.com. Our Company hereby invites the members of the public to give comments on the Draft Prospectus filed with BSE with respect to disclosures made in the Draft Prospectus. The members of the public are requested to send a copy of their comments to BSE and /or to the Company Secretary and Compliance Officer i.e. info@shamfoam.com of our Company and /or the Lead Manager of the issue at their respective addresses mentioned herein below in relation to the issue on or before 5:00 pm, on the 21st day i.e. 21 days from the date of filing of Issue Document with SME Platform of BSE Limited ("BSE SME").

Investment in Equity and Equity-related securities involve a degree of risk and investors should not invest any funds in this issue unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this issue. For taking an investment decision, investors must rely on their own examination of the issuer and this Issue; including the risks involved. The Equity Shares have not been recommended or approved by the Securities and Exchange Board of India ("SEBI"), nor does SEBI guarantee the accuracy or adequacy of the Draft Prospectus. Specific attention of the investors is invited to the statement of "Risk Factors" given on page no. 29 of the Draft Prospectus. Any decision to invest in the Equity Shares described in the Draft Prospectus may only be made after the Prospectus has been filed with the RoC and must be made solely on the basis of such Prospectus as there may be material changes in the Prospectus from the Draft Prospectus.

The Equity Shares, when offered, through the Prospectus, and proposed to be listed on the SME Platform of BSE Limited ("BSE SME or BSE"). For details of the main objects of our Company as contained in its Memorandum of Association, see "History and Corporate Structure" on page 156 of the Draft Prospectus.

The liability of the members of our Company is limited. For details of the share capital, capital structure of our Company, the names of the signatories for the Memorandum of Association and the number of shares of our Company subscribed by them of our Company, please see "Capital Structure" beginning on page 71 of the Draft Prospectus.

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 Certain Corporate Structure" beginning on page 156 of this Draft Prospectus.

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

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