



EPACK DURABLE LIMITED

(Formerly Known as EPACK Durable Private Limited)

Regd. Off.: 61-B, Udyog Vihar, Surajpur, Kasna Road, Greater Noida, Gautam Buddha Nagar U.P. 201306
Corporate Off.: TR-901, AltF 142 Noida, 9th Floor, Plot Number 21 and 21A, Sector 142, Noida-201304, U.P.
CIN: L74999UP2019PLC116048,

Ph. No.: 0120-4522467, Email ID: info_ed@epack.in, Website: www.epackdurable.com

November 04, 2025

Listing Department
BSE Limited ("BSE")
Department of Corporate Services
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001

Scrip Code: 544095
ISIN: INE0G5901015

Listing Department
**National Stock Exchange of India Limited
("NSE")**
Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Bandra (E), Mumbai – 400 051
Symbol: EPACK
ISIN: INE0G5901015

Subject: Outcome of Board Meeting held on November 04, 2025

Dear Sir/Madam,

This is to inform you that the Board of Directors of EPACK Durable Limited ("the Company"), at its meeting held today i.e. November 04, 2025 have, *inter alia*, transacted the following businesses:

1. Approved the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half Year ended September 30, 2025.
2. Took note of the Limited Review Report on Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half Year ended September 30, 2025.

The Board meeting commenced at 04:30 p.m. and concluded at 05:50 p.m.

This information is also being uploaded on the website of the Company i.e. www.epackdurable.com

You are requested to take the same on record.

Thanking You,

For **EPACK Durable Limited**

Jyoti Verma
Company Secretary and Compliance Officer

Encl. As above.

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF EPACK DURABLE LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **EPACK DURABLE LIMITED** (formerly known as "EPACK Durable Private Limited") ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), and its share of the net (loss) after tax and total comprehensive loss of its Joint venture for the quarter and six months ended September 30, 2025 ("the Statement") being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Holding Company's personnel 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 Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
 - EPACK Durable Limited (Holding Company)
 - EPACK Manufacturing Technologies Private Limited (Subsidiary)
 - Bumjin India Audio Products Private Limited (Subsidiary incorporated on June 27, 2025)
 - EPACK Electronic Components Private Limited (Subsidiary incorporated on July 23, 2025)
 - EPACK Durable Global Sales L.L.C.- FZ (Subsidiary incorporated on September 26, 2025)
 - Epavo Electricals Private Limited (Joint Venture Company)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 aforesaid Indian Accounting Standard



and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the financial results of two (2) subsidiaries included in the consolidated financial results, whose financial information reflect total assets of Rs. 10.47 Lakhs as at September 30, 2025 and total revenues of Rs. Nil and Rs. Nil for the quarter and six months ended September 30, 2025 respectively, total net loss after tax of Rs. 5.10 Lakhs and Rs. 5.10 Lakhs for the quarter and six months ended September 30, 2025 respectively and total comprehensive loss of Rs 5.10 Lakhs and Rs. 5.10 Lakhs for the quarter and six months ended September 30, 2025 respectively and net cash inflows of Rs. 6.62 Lakhs for the six months ended September 30, 2025, as considered in the Statement. The consolidated financial results also include the Group's share of total net loss after tax of Rs. 164.01 Lakhs and Rs. 192.75 Lakhs for the quarter and six months ended September 30, 2025 respectively and Total comprehensive loss of Rs. 163.97 Lakhs and Rs. 193.42 Lakhs for the quarter and six months ended September 30, 2025 respectively, as considered in the Statement, in respect of a joint venture whose financial results have not been reviewed by us. These financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint venture, is based solely on the reports of the other auditors and the procedures performed by us as stated paragraph 3 above.

Our report on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

For **Deloitte Haskins & Sells**
Chartered Accountants
(Firm's Registration No. 015125N)



Akash Kumar Agarwal
Akash Kumar Agarwal

Partner
(Membership No. 063092)
UDIN - 25063092BMOAOL8013

Place: Noida
Date: November 4, 2025

EPACK Durable Limited (Formerly Known as EPACK Durable Private Limited)

Regd. Office: 61-B, Udyog Vihar, Surajpur, Kasna Road, Greater Noida, Gautam Budh Nagar U.P.201306

CIN: L74999UP2019PLC116048, Ph. No.: 0120-4522467, Website:- www.epackdurable.com, Email ID: info_ed@epack.in



Statement of Consolidated Unaudited Financial Results for the Quarter and Six months ended September 30, 2025

(Rs in Lakhs)

Particulars	Quarter ended			Six Months ended		Year ended
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from operations	21,326.26	66,239.25	37,710.48	87,565.51	1,15,078.37	2,17,087.07
Other Income	616.23	568.36	474.07	1,063.69	1,068.22	2,105.06
Total income	21,942.49	66,807.61	38,184.55	88,629.20	1,16,146.59	2,19,192.13
Expenses						
Cost of materials consumed	17,060.79	53,106.78	30,903.60	70,167.57	93,294.01	1,80,257.44
Purchases of stock-in-trade	(409.41)	1,665.21	273.58	1,255.80	1,060.46	4,130.84
Change in inventories of finished goods and work-in-progress	1,321.36	1,099.64	1,023.30	2,421.00	4,408.90	(2,615.08)
Employee benefits expense	1,378.51	1,993.80	1,677.48	3,372.31	3,443.25	6,924.67
Finance costs	2,023.40	1,585.11	1,374.78	3,608.51	2,775.99	5,392.90
Depreciation and amortisation expense	1,350.69	1,271.60	1,160.03	2,622.29	2,291.76	4,739.27
Other expenses	1,921.29	2,910.70	2,871.12	4,711.09	6,722.34	12,620.68
Total expenses	24,646.63	63,632.84	39,283.89	88,158.57	1,13,996.71	2,11,450.72
Profit before share of profit/(loss) of joint venture and tax	(2,704.14)	3,174.77	(1,099.34)	470.63	2,149.88	7,741.41
Share of profit/(loss) of joint venture	(164.01)	(28.74)	(70.25)	(192.75)	(88.69)	(301.37)
Profit/(loss) before tax	(2,868.15)	3,146.03	(1,169.59)	277.88	2,061.19	7,440.04
Tax expense:						
Current tax	(487.40)	656.44	(187.28)	169.04	366.25	1,546.94
Deferred tax charge/(credit)	(156.15)	200.46	(133.09)	44.31	203.38	379.09
Total tax expense	(643.55)	856.90	(320.37)	213.35	569.63	1,926.03
Profit/(loss) for the period/year	(2,224.60)	2,289.13	(849.22)	64.53	1,491.56	5,514.01
Other Comprehensive income/(loss)						
Items that will not be reclassified to profit and loss						
Re-measurement gain / (loss) on defined benefit plans	(7.25)	(7.50)	(7.50)	(14.75)	(14.63)	(39.48)
Income tax relating to above	1.82	1.89	1.89	3.71	3.68	9.94
Share of other comprehensive income / (loss) of associate/joint venture (net)	0.04	(0.71)	(0.21)	(0.67)	(0.46)	0.02
Other Comprehensive income/(loss), net of tax	(5.39)	(6.32)	(5.82)	(11.71)	(11.41)	(29.52)
Total Comprehensive income/(loss) for the period/year	(2,229.99)	2,282.81	(855.04)	52.82	1,480.15	5,484.49
Profit/(loss) attributable to:						
a) Owners of the parent	(2,224.60)	2,289.13	(849.22)	64.53	1,491.56	5,514.01
b) Non Controlling interests	-	-	-	-	-	-
Other Comprehensive income/(loss) attributable to:						
a) Owners of the parent	(5.39)	(6.32)	(5.82)	(11.71)	(11.41)	(29.52)
b) Non Controlling interests	-	-	-	-	-	-
Total Comprehensive income/(loss) attributable to:						
a) Owners of the parent	(2,229.99)	2,282.81	(855.04)	52.82	1,480.15	5,484.49
b) Non Controlling interests	-	-	-	-	-	-
Paid up equity share capital (Face value of Rs 10/- per share)	9,622.85	9,596.77	9,596.77	9,622.85	9,596.77	9,596.77
Other equity	-	-	-	-	-	85,587.68
Earnings per share in Rs (Face value Rs 10/- per share) (Not annualised for the Quarters and Six months)						
a) Basic	(2.32)	2.39	(0.89)	0.07	1.56	5.75
b) Diluted	(2.32)	2.39	(0.89)	0.07	1.56	5.75



Ajay Dsinghania



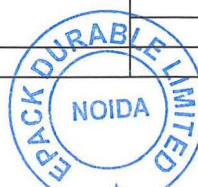
Statement of Consolidated Assets and Liabilities

(Rs in Lakhs)

		As at September 30, 2025	As at March 31, 2025
ASSETS			
(1)	Non-current assets		
	(a) Property, plant and equipment	60,533.17	54,503.81
	(b) Right of use assets	13,845.83	14,467.62
	(c) Capital work-in-progress	14,859.92	5,821.68
	(d) Goodwill	45.62	45.62
	(e) Other intangible assets	60.29	72.31
	(f) Investments accounted for using equity method	1,489.46	1,682.90
	(g) Financial assets		
	(i) Investments	305.66	305.66
	(ii) Loans	2,028.00	2,028.00
	(iii) Other financials assets	2,123.89	17,020.46
	(h) Deferred tax assets	45.84	-
	(i) Income tax assets (net)	1,104.07	499.36
	(j) Other non-current assets	4,347.02	4,080.33
	Total Non-current assets	1,00,788.77	1,00,527.75
(2)	Current assets		
	(a) Inventories	50,723.48	58,072.49
	(b) Financial assets		
	(i) Trade Receivables	26,496.58	29,803.55
	(ii) Cash and cash equivalents	1,157.79	1,423.77
	(iii) Bank balances other than (ii) above	3,000.00	3,000.00
	(iv) Other financials assets	10,517.97	972.73
	(c) Other current assets	8,881.54	7,481.09
	Total Current assets	1,00,777.36	1,00,753.63
Total Assets		2,01,566.13	2,01,281.38
EQUITY AND LIABILITIES			
Equity			
	(a) Equity share capital	9,622.85	9,596.77
	(b) Other equity	86,072.47	85,587.68
	Total Equity	95,695.32	95,184.45
Liabilities			
(1)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	12,205.53	3,258.99
	(ii) Lease liabilities	2,217.33	2,701.02
	(b) Other non current liabilities	681.89	69.95
	(c) Provisions	653.78	537.57
	(d) Deferred tax liabilities (net)	2,333.88	2,247.44
	Total Non-current liabilities	18,092.41	8,814.97
(2)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	56,659.84	33,712.03
	(ii) Lease liabilities	1,320.44	1,946.20
	(iii) Trade Payables		
	- Total Outstanding dues of Micro Enterprises and Small Enterprises;	879.92	2,147.36
	- Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	22,755.85	51,740.13
	(iv) Other financial liabilities	3,589.34	3,501.69
	(b) Other current liabilities	2,206.67	4,023.10
	(c) Provisions	366.34	211.45
	Total Current liabilities	87,778.40	97,281.96
	Total Liabilities	1,05,870.81	1,06,096.93
Total Equity and Liabilities		2,01,566.13	2,01,281.38



Ajay D S Singhania

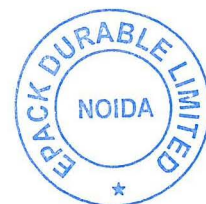


Consolidated statement of cash flows

Particulars	(Rs in Lakhs)	
	For the six months ended September 30, 2025	For the six months ended September 30, 2024
A. Cash flow from Operating activities		
Profit after tax	64.53	1,491.56
Adjustments:		
Tax expense	213.35	569.63
Depreciation and amortisation expense	2,622.29	2,291.76
Equity settled share based payment expenses	61.70	149.07
Share of loss of associate/joint venture	192.75	88.69
Unrealised foreign exchange (gain)/loss	330.71	141.82
Profit on sale of property, plant and equipment (net) and derecognition of ROU assets	(7.87)	(6.26)
Finance costs	3,608.51	2,775.99
Subsidy Income	(13.21)	-
Interest income	(842.28)	(925.16)
Operating profit before working capital changes	6,230.48	6,577.10
Changes in working capital:		
<u>Adjustments for (increase)/decrease in operating assets:</u>		
Inventories	7,349.00	7,903.90
Trade receivables	3,311.21	(13,964.67)
Financial assets	(376.25)	176.04
Other assets	(3,707.79)	(364.35)
<u>Adjustments for increase/(decrease) in operating liabilities:</u>		
Trade payables	(30,682.92)	(10,106.87)
Other financial liabilities	(618.20)	154.44
Provisions	256.35	173.50
Other liabilities	(1,875.44)	(826.00)
Cash generated/(used in) from operations	(20,113.56)	(10,276.91)
Income tax paid (net of refund)	(773.75)	(844.45)
Net cash flow from/(used in) operating activities (A)	(20,887.31)	(11,121.36)
B Cash flow from Investing activities		
Acquisition of property, plant and equipment, capital work-in-progress and intangible assets	(14,191.73)	(3,611.70)
Subsidy received from Government(MSIPS)	684.16	-
Proceeds from sale of property, plant and equipment	2.55	73.54
Investment in joint venture	-	(1,435.20)
Redemption of/(investment) in bank deposits (net)	5,872.95	(897.75)
Loans given to joint venture	-	(816.68)
Interest received	799.53	905.46
Net cash flow from/(used in) Investing activities (B)	(6,832.54)	(5,782.33)
C Cash flow from Financing activities		
Proceeds from shares issued during the year	396.34	256.94
Proceeds from long term borrowings	10,675.50	-
Repayments of long term borrowings	(1,559.77)	(1,609.00)
Proceeds from / (repayment of) short term borrowings (net)	22,428.43	11,888.94
Interest paid on borrowings	(3,180.91)	(2,411.56)
Payment of lease liabilities	(954.86)	(503.87)
Interest paid on lease liabilities	(183.86)	(230.94)
Other finance cost paid	(167.00)	(119.61)
Net cash flow from/(used in) Financing activities (C)	27,453.87	7,270.90
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(265.98)	(9,632.79)
Cash and cash equivalents at the beginning of the period	1,423.77	10,692.51
Cash and cash equivalents at the end of the period	1,157.79	1,059.72



Ajay D Singhamia



Notes to consolidated unaudited financial results:

- 1 The above consolidated unaudited financial results of EPACK Durable Limited (the 'Holding Company.') its subsidiaries (the Holding Company and its subsidiaries together referred as "Group") and its Joint venture for the quarter and six months ended September 30, 2025 have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI Listing Obligations and Disclosure Requirement Regulations, 2015, as amended.
The above consolidated unaudited financial results for the quarter and six months ended September 30, 2025 were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on November 04, 2025.
- 2 The Holding Company has incorporated a wholly owned subsidiary i.e. "EPACK Electronic Component Private Limited" on July 23, 2025 and a wholly owned foreign subsidiary i.e EPACK Durable Global Sales L.L.C-FZ on September 26, 2025
- 3 The Company's primary business segment is reflected based on principal business activities carried on by the Company. "Managing Director & CEO" of the Company has been identified as the Chief Operating Decision Maker ('CODM') and evaluates the Company's performance and allocates resources based on analysis of the various performance indicators of the Company as a single unit. Therefore, there are no separate reportable business segments as per Ind AS 108-Operating Segments. The Company operates in one reportable business segment i.e., manufacturing of consumer durable products and is primarily operating in India and hence, considered as single geographical segment.
- 4 The business of the Group is seasonal in nature, hence the results for the quarter and six months ended September 30, 2025 is not fully comparable with those for the preceding period.

For EPACK Durable Limited

Ajay DD Singhania

Ajay DD Singhania

Managing Director and Chief Executive Officer

Place: Noida

Date: November 04, 2025



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF EPACK DURABLE LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **EPACK DURABLE LIMITED** (formerly known as "EPACK Durable Private Limited") ("the Company"), for the quarter and six months ended September 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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 stated in paragraph 3 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Deloitte Haskins & Sells**
Chartered Accountants
(Firm's Registration No. 015125N)



Akash Kumar Agarwal
Akash Kumar Agarwal

Partner
(Membership No. 063092)
UDIN - 25063092BMOAOK6524

Place: Noida
Date: November 04, 2025

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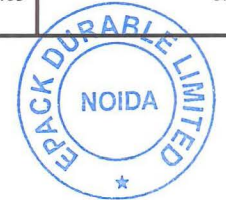
Statement of Standalone Unaudited Financial Results for the Quarter and Six months ended September 30, 2025

(Rs in lakhs)

Particulars	Quarter ended			Six months ended		Year ended
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from operations	21,326.26	66,239.25	37,710.48	87,565.51	1,15,078.37	2,17,087.07
Other Income	899.10	609.07	474.07	1,387.27	1,068.22	2,107.88
Total income	22,225.36	66,848.32	38,184.55	88,952.78	1,16,146.59	2,19,194.95
Expenses						
Cost of materials consumed	17,060.79	53,106.78	30,903.60	70,167.57	93,294.01	1,80,257.44
Purchases of stock-in-trade	(409.41)	1,665.21	273.58	1,255.80	1,060.46	4,130.84
Change in inventories of finished goods and work-in-progress	1,321.36	1,099.64	1,023.30	2,421.00	4,408.90	(2,615.08)
Employee benefits expense	1,378.51	1,993.80	1,677.48	3,372.31	3,443.25	6,924.67
Finance costs	2,029.85	1,577.47	1,374.78	3,607.32	2,775.99	5,392.90
Depreciation and amortisation expense	1,350.69	1,271.60	1,160.03	2,622.29	2,291.76	4,739.27
Other expenses	1,888.44	2,906.61	2,871.12	4,674.15	6,722.34	12,614.71
Total expenses	24,620.23	63,621.11	39,283.89	88,120.44	1,13,996.71	2,11,444.75
Profit/(loss) before tax	(2,394.87)	3,227.21	(1,099.34)	832.34	2,149.88	7,750.20
Tax expense:						
Current tax	(487.40)	656.44	(187.28)	169.04	366.25	1,546.94
Deferred tax charge/(credit)	(137.39)	185.03	(115.41)	47.64	225.70	380.59
Total tax expense	(624.79)	841.47	(302.69)	216.68	591.95	1,927.53
Profit/(loss) for the period/year	(1,770.08)	2,385.74	(796.65)	615.66	1,557.93	5,822.67
Other Comprehensive income/(loss)						
Items that will not be reclassified to profit and loss						
Re-measurement gain / (loss) on defined benefit plans	(7.25)	(7.50)	(7.50)	(14.75)	(14.63)	(39.48)
Income tax relating to above	1.82	1.89	1.89	3.71	3.68	9.94
Other Comprehensive income/(loss), net of tax	(5.43)	(5.61)	(5.61)	(11.04)	(10.95)	(29.54)
Total Comprehensive income/(loss) for the period/year	(1,775.51)	2,380.13	(802.26)	604.62	1,546.98	5,793.13
Paid up equity share capital (Face value of Rs 10/- per share)	9,622.85	9,596.77	9,596.77	9,622.85	9,596.77	9,596.77
Other equity						86,067.19
Earnings per share in Rs (Face value Rs 10/- per share) (Not annualised for the Quarters and Six months)						
a) Basic	(1.84)	2.49	(0.83)	0.64	1.63	6.07
b) Diluted	(1.84)	2.49	(0.83)	0.64	1.63	6.07



Ajay D D Singhania



EPACK Durable Limited (Formerly Known as EPACK Durable Private Limited)

Regd. Office: 61-B, Udyog Vihar, Surajpur, Kasna Road, Greater Noida, Gautam Budh Nagar U.P.201306

CIN: L74999UP2019PLC116048, **Website:-** www.epackdurable.com, **Email ID:** info_ed@epack.in

Statement of Standalone Assets and Liabilities

(Rs in Lakhs)

	Particulars	As at September 30, 2025	As at March 31, 2025
	ASSETS		
(1)	Non-current assets		
	(a) Property, plant and equipment	56,487.53	54,503.81
	(b) Right of use assets	13,457.01	14,467.62
	(c) Capital work-in-progress	8,532.16	5,798.56
	(d) Investment property	4,434.46	-
	(e) Goodwill	45.62	45.62
	(f) Other intangible assets	60.29	72.31
	(g) Financial assets		
	(i) Investments	3,520.26	2,519.26
	(ii) Loans	2,971.90	2,452.51
	(iii) Other financials assets	2,110.99	17,020.46
	(h) Income tax assets (net)	1,088.07	499.36
	(i) Other non-current assets	4,293.79	3,671.90
	Total Non-current assets	97,002.08	1,01,051.41
(2)	Current assets		
	(a) Inventories	50,600.65	58,072.49
	(b) Financial assets		
	(i) Trade Receivables	26,496.58	29,803.55
	(ii) Cash and cash equivalents	1,109.18	1,419.23
	(iii) Bank balances other than (ii) above	3,000.00	3,000.00
	(iv) Other financials assets	11,094.50	975.31
	(c) Other current assets	8,803.17	7,480.95
	Total Current assets	1,01,104.08	1,00,751.53
	Total Assets	1,98,106.16	2,01,802.94
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity share capital	9,622.85	9,596.77
	(b) Other equity	87,103.78	86,067.19
	Total Equity	96,726.63	95,663.96
	Liabilities		
(1)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	8,166.54	3,258.99
	(ii) Lease liabilities	2,217.33	2,701.02
	(b) Other non current liabilities	681.89	69.95
	(c) Provisions	651.23	536.97
	(d) Deferred tax liabilities (net)	2,350.35	2,306.42
	Total Non-current liabilities	14,067.34	8,873.35
(2)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	56,659.84	33,712.03
	(ii) Lease liabilities	1,320.44	1,946.20
	(iii) Trade Payables		
	- Total Outstanding dues of Micro Enterprises and Small Enterprises;	878.90	2,147.36
	- Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	22,664.60	51,740.13
	(iv) Other financial liabilities	3,237.22	3,488.79
	(b) Other current liabilities	2,187.73	4,020.52
	(c) Provisions	363.46	210.60
	Total Current liabilities	87,312.19	97,265.63
	Total Liabilities	1,01,379.53	1,06,138.98
	Total Equity and Liabilities	1,98,106.16	2,01,802.94



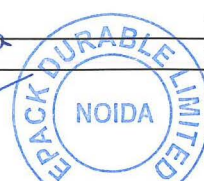
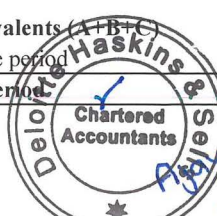
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Standalone statement of cash flows

Particulars	(Rs in lakhs)	
	For the six months ended September 30, 2025	For the six months ended September 30, 2024
A. Cash flow from Operating activities		
Profit after tax	615.66	1,557.93
Adjustments:		
Tax expense	216.68	591.95
Depreciation and amortisation expense	2,622.29	2,291.76
Equity settled share based payment expenses	61.70	149.07
Unrealised foreign exchange (gain)/loss	330.71	141.82
Profit on sale of property, plant and equipment (net) and derecognition of ROU assets	(7.87)	(6.26)
Finance costs	3,607.32	2,775.99
Subsidy Income	(13.21)	-
Interest income	(905.77)	(925.16)
Operating profit before working capital changes	6,527.51	6,577.10
Changes in working capital:		
<u>Adjustments for (increase)/decrease in operating assets:</u>		
Inventories	7,471.83	7,903.90
Trade receivables	3,311.21	(13,964.67)
Financial assets	(948.98)	176.04
Other assets	(3,629.56)	(364.35)
<u>Adjustments for increase/(decrease) in operating liabilities:</u>		
Trade payables	(30,775.20)	(10,106.87)
Other financial liabilities	(645.57)	154.44
Provisions	252.37	173.50
Other liabilities	(1,891.80)	(826.00)
Cash generated/(used in) from operations	(20,328.19)	(10,276.91)
Income tax paid (net of refund)	(757.75)	(844.45)
Net cash flow from/(used in) operating activities (A)	(21,085.94)	(11,121.36)
B. Cash flow from Investing activities		
Acquisition of property, plant and equipment, capital work-in-progress and intangible assets	(4,473.64)	(3,611.70)
Subsidy received from Government(MSIPS)	684.16	-
Proceeds from sale of property, plant and equipment	2.55	73.54
Acquisition of investment property	(4,077.92)	-
Investment in joint venture	-	(1,435.20)
Investment in subsidiaries	(1,001.00)	-
Redemption of/(investment) in bank deposits (net)	5,882.05	(897.75)
Loans given to joint venture	-	(816.68)
Loans given to Subsidiaries	(2,579.39)	-
Repayment of Loan given to Subsidiary	2,060.00	-
Interest received	863.02	905.46
Net cash flow from/(used) in Investing activities (B)	(2,640.17)	(5,782.33)
C. Cash flow from Financing activities		
Proceeds from shares issued during the year	396.34	256.94
Proceeds from long term borrowings	6,636.50	-
Repayments of long term borrowings	(1,559.77)	(1,609.00)
Proceeds from / (repayment of) short term borrowings (net)	22,428.43	11,888.94
Interest paid on borrowings	(3,180.91)	(2,411.56)
Payment of lease liabilities	(954.86)	(503.87)
Interest paid on lease liabilities	(183.86)	(230.94)
Other finance cost paid	(165.81)	(119.61)
Net cash flow from/(used in) Financing activities (C)	23,416.06	7,270.90
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(310.05)	(9,632.79)
Cash and cash equivalents at the beginning of the period	1,419.23	10,692.51
Cash and cash equivalents at the end of the period	1,109.18	1,059.72



Notes to standalone unaudited financial results:

- The above standalone unaudited financial results of EPACK Durable Limited (the 'Company'), for the quarter and six months ended September 30, 2025 have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI Listing Obligations and Disclosure Requirement Regulations, 2015, as amended. The above standalone unaudited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on November 04, 2025.
- The Company has incorporated a wholly owned subsidiary i.e. "EPACK Electronic Component Private Limited" on July 23, 2025 and a wholly owned foreign subsidiary i.e EPACK Durable Global Sales L.L.C-FZ on September 26, 2025
- During the year ended March 31, 2024, the Company has completed its initial public offer (IPO) of 27,828,351 equity shares of face value of Rs 10 each at an issue price of Rs 230 per share, comprising fresh issue of 17,391,304 shares and offer for sale of 10,437,047 shares by selling shareholders. Pursuant to the IPO, the equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on January 30, 2024.

Details of utilisation of net proceeds amounting to Rs 37,846.45 lakhs (received in Monitoring account):

(Rs in Lakhs)

S.no	Objects of the issue as per prospectus	Amount Proposed in Offer Document	Amount utilised till June 30, 2025	Amount unutilised as on June 30, 2025	Revised Allocation of Unutilised proceeds	Amount utilised from Jul'25 to Sep'25	Amount unutilised as on September 30, 2025*
A	Funding capital expenditure for the expansion / setting up of manufacturing facilities (total of i+ii+iii)	23,000.00	5,348.33	17,651.67	17,651.67	4,263.42	13,388.25
i)	Funding capital expenditure requirements for setting up of a manufacturing facility in Bhiwadi, Rajasthan	11,061.25	1,024.67	10,036.58	4,359.85	1,960.00	2,399.85
ii)	Funding capital expenditure requirements for setting up of a manufacturing facility in Sricity, Andhra Pradesh	10,525.00	4,182.15	6,342.85	10,290.79	2,261.92	8,028.87
iii)	Purchase of equipment for the Bhiwadi manufacturing facility	1,413.75	141.51	1,272.24	3,001.03	41.50	2,959.53
B	Repayment and / or prepayment, in part or in full, of certain outstanding loans	8,000.00	8,000.00	-	-	-	-
C	General corporate purposes	6,846.45	6,846.45	-	-	-	-
	Net proceeds (A+B+C)	37,846.45	20,194.78	17,651.67	17,651.67	4,263.42	13,388.25

*Net IPO proceeds which were un-utilised as at September 30, 2025 amounting to Rs 13,388.25 lakhs, out of which Rs 12,600.00 lakhs has been temporarily invested in fixed deposits with scheduled commercial banks and remaining balance maintained in the Monitoring account.

- During the year ended March 31, 2024, the Company had announced the Employee Stock Option Scheme 2023 ('ESOP Scheme') which was approved by the Shareholders of the Company at the General Meeting held on July 29, 2023. The maximum number of Employee stock options under this Scheme shall not exceed 15,68,148 employee stock options where one employee stock option would convert into one equity share of face value of Rs 10 each. Under this Scheme, 9,83,863 options has been granted to the eligible employee of the Company at exercise price of Rs 152 per option. Options shall vest over a period of 4 years from the date of grant i.e. 25% every year. Exercise period for vested options is 4 years from the date of final vesting of Options. During the quarter ended September 30, 2025 the company issued 2,60,748 equity shares on exercise of ESOP's and has received Rs 396.34 lakhs from its employees.
- The Company's primary business segment is reflected based on principal business activities carried on by the Company. "Managing Director & CEO" of the Company has been identified as the Chief Operating Decision Maker ('CODM') and evaluates the Company's performance and allocates resources based on analysis of the various performance indicators of the Company as a single unit. Therefore, there are no separate reportable business segments as per Ind AS 108- Operating Segments. The Company operates in one reportable business segment i.e., manufacturing of consumer durable products and is primarily operating in India and hence, considered as single geographical segment.
- The business of the Company is seasonal in nature, hence the results for the quarter and six months ended September 30, 2025 are not fully comparable with those for the preceding period.

Place: Noida
Date: November 04, 2025

For EPACK Durable Limited
Ajay DD Singhanian
Ajay DD Singhanian
Managing Director and Chief Executive Officer

