August 12, 2026

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: Investor Presentation on the Standalone and Consolidated Unaudited Financial Results of the Company for the Quarter ended June 30, 2026

Dear Sir/Ma'am,

Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Investor Presentation on the Standalone and Consolidated Unaudited Financial Results of the Company for the Quarter ended June 30, 2026.

A copy of same shall also be posted on the website of the Company at www.epackdurable.com

We request you to kindly take this on your record and oblige.

Thanking You

For **EPACK Durable Limited**

Esha Gupta
Digitally signed by Esha Gupta
Date: 2026.08.12 08:03:42 +05'30'

Esha Gupta
Company Secretary and Compliance Officer

Encl. As above.

EARNINGS PRESENTATION

Q1 FY27

EPACK Durable Limited

Empowering Brands, Defining Excellence

Quarter ended 30 June 2026 | Results approved 11 August 2026

www.epackdurable.com

Contents

01

Company at a Glance

A leading living-appliances ODM with deepening backward integration

Business Snapshot

One of India's leading ODM/OEM partners for room air conditioners and a fast-scaling player across small and large domestic appliances and critical components.

Leading RAC ODM

Largest Induction Cooktop ODM/OEM

Leading Air-Fryer ODM

Diversified portfolio RAC · LDA · SDA · Components

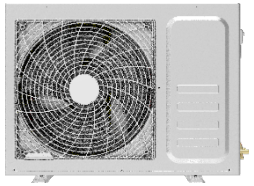
₹19,107 Mn Total Income, FY26	**72+** Trusted customers	**19** Product categories
5 Manufacturing locations	**3** NABL-certified R&D labs	**2 decades+** Industry experience

Manufacturing footprint: Dehradun, Bhiwadi, Sri City, Sri City (EMTPL) & Bhiwadi (EPAVO, JV). In-house critical components include heat exchangers, copper tubing, PCBAs, sheet metal and plastic moulding.

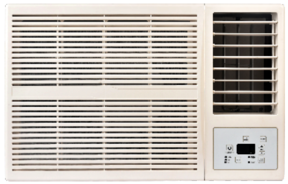
Our Products (RAC & LDA)

RAC Category

Indoor Unit (IDU)
Range : 9K - 30K
Inverter/ Fixed Speed
Installed Capacity 1.60 Mn



Outdoor Unit (ODU)
Range- 12K-36K
Inverter/Fixed Speed
Installed Capacity 2.05 Mn



Window Air Conditioner (WAC)
Range- 9K- 22K
Inverter/Fixed Speed
Installed Capacity 0.62 Mn

Large Domestic Appliances

Air Cooler
Range- 85L – 120L
Installed Capacity 0.60 Mn

Washing Machine
Range- Push/Touch Button
7.0KG – 11.0KG
Installed Capacity 0.65 Mn

Our Products (SDA)

Existing Product Range

Induction Stove
Range- 1200W-2200W (Single)
3500W (Dual)
Installed Capacity 2.00 Mn

Water Dispenser
Range: Floor-Standing and Table-Top
Installed Capacity 0.11 Mn

Mixer Grinder
Range- 500W-1000W
Installed Capacity 0.62 Mn

Air Fryer
Range- 1500W
(Analog/Digital Model)

Infrared Cooktop
Range- 2000W-2200W

Nutri Blender
Range- 300W (Copper motor)

Dry Vacuum Cleaner
Range- 1700 W & 42 LTR

Added in Q1 FY27

Tower Fan
Range- 40W

FY27 Upcoming Products

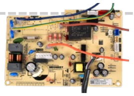
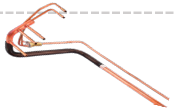
Oil Filled Radiator

Hair Dryer
Range- 1600W
(High-Speed DC Motor)

Air Purifier
Range- 5W

Coffee Maker
Range- 0.65-Litre 600W

Our Products (Components)

	Components	In-house	Components	Segments
	Plastic Molding	✔	✔	IDU, WAC, Refrigerators, Washing Machine, Consumer Durables, Energy Meter, Automotive
	Sheet Metal	✔	✔	ODU, WAC, Refrigerators, Washing Machine, Consumer Durables, Energy Meter, Automotive
	Cross Flow Fan	✔	✔	IDU
	PCB	✔	✔	IDU, ODU, ICT
	Heat Exchanger	✔	✔	ODU, IDU
	Copper Tubing	✔	✔	ODU, IDU
	Universal Motor	✔		Consumer Durable MG
	Induction Coil	✔		Consumer Durable ICT

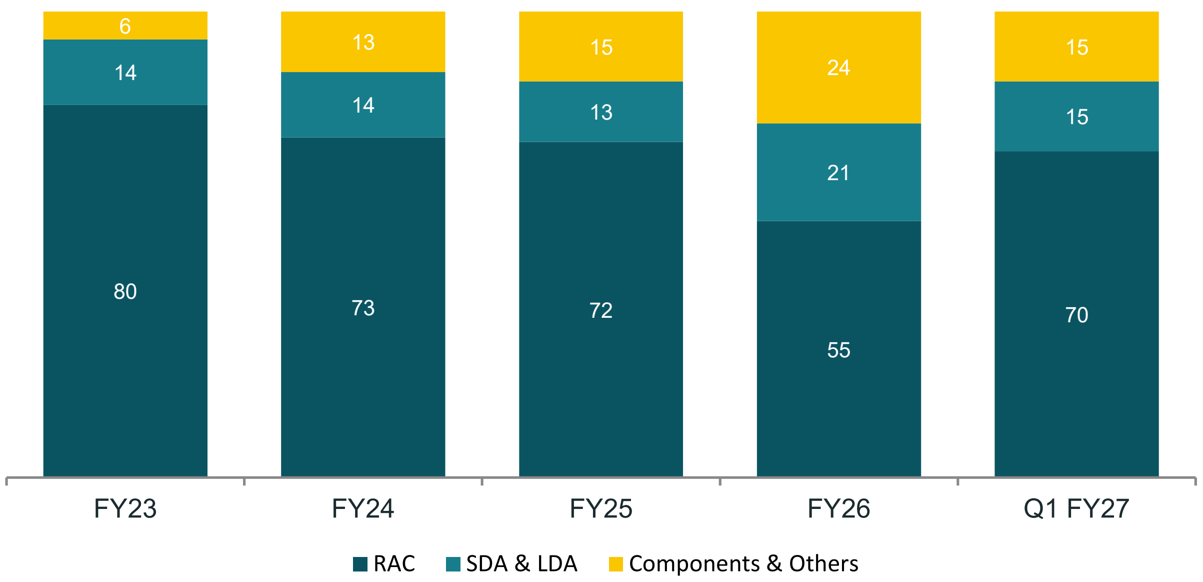
02

Strategy & Outlook

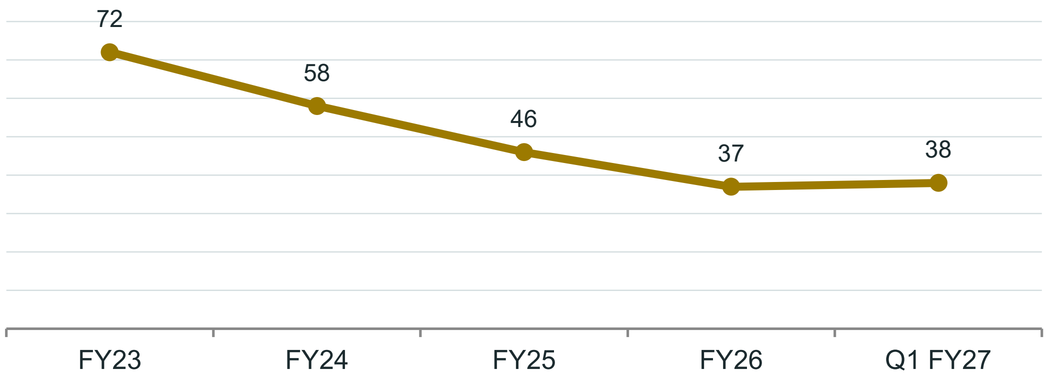
Diversification, capacity and the roadmap to margin recovery

Diversification Journey

Revenue mix (% of operating revenue)



Top 2 Customer concentration (% of revenue)



The structural shift — read through the seasonality

- Non-RAC contribution rose from 20% (FY23) to 45% (FY26) as SDA, LDA and components scaled. In Q1 FY27 the mix reads ~30% non-RAC — not a reversal, but the seasonal effect of RAC peaking in Apr–Jun. On a full-year basis the diversification trend remains intact.
- Top-customer concentration has fallen from 72% (FY23) to 38%, materially de-risking the revenue base; the slight uptick vs FY26 again reflects the RAC-heavy seasonal quarter.

Diversification Journey

	FY23	FY24	FY25	FY26	Q1 FY27
Facilities	2	3	4	5	5
Customers	18	33	55	72	72
Products	6	10	15	18	19

Strategic Capex

Investment focused on localization, backward integration and future capacity — the source of near-term depreciation and interest, and of future operating leverage.

Location	Planned	FY26 spent	Q1 FY27
EDL Dehradun	200	42	93
EDL Bhiwadi	1,250	842	—
EDL Sri City	2,250	1,284	—
EMTPL Sri City	1,000	803	9
Total (₹ Mn)	**4,700**	**2,971**	**102**

Proposed strategic capital investment through end of Q2 FY27, ₹ Mn. Q1 FY27 capex ≈ ₹102 Mn.

Localization

Backward integration into critical components lifts value-add and supply-chain resilience.

Future capacity

Washing-machine expansion and the new Bhiwadi greenfield facility to contribute over coming quarters.

Operating leverage

₹4,700 Mn programme largely funded; as utilisation rises, fixed-cost absorption supports margin recovery.

Future Outlook

1

Scale the growth engines

Sustain share gains; ramp washing-machine and SDA capacity. SDA & LDA remain the fastest-growing, margin-accretive categories.

2

Strategic Partnership

Position EPACK as a strategic single-source manufacturing partner across multiple product categories, enabling deeper customer integration and long-term business partnerships.

3

Rebuild the margin

OPERATING LEVERAGE

Convert scale into leverage as new facilities absorb, localization deepens value-add, and mix normalizes toward higher-margin categories.

Robust pipeline in hand

New products across SDA/LDA/Components — air fryers, mixer grinders, nutri blenders, infrared cooktops, vacuum cleaners, coffee makers, tower fans and washing machines — plus a strong new-customer pipeline position FY27 for continued diversified growth. **The near-term priority is translating record scale into profitability.**

03

Q1 FY27 Performance

Record revenue, sector-wide margin pressure, and the path back

Executive Summary

REVENUE	EBITDA	EBITDA MARGIN	PAT
₹8,860* Mn	₹550* Mn	6.21%	₹118 Mn
+33.8% YoY	+0.7% YoY	-203 bps YoY	-48.5% YoY

What went right

- Highest-ever quarterly revenue of ₹8,860 Mn, up 33.8% YoY.
- RAC scaled 43.8% YoY and SDA & LDA grew 68.9% YoY on healthy order inflow and new product launches (air-fryer traction strong).

What we are watching

- EBITDA was flat YoY and margin fell 203 bps as input-cost/mix pressure and higher other opex offset the volume growth — a sector-wide theme this quarter.
- PAT halved as the high depreciation (+30.7%) and finance cost (+27.0%), with lower other income and a wider JV loss.

* The Company has not accrued any PLI income during the Q1 FY27.

Financial Snapshot — Q1 FY27

All figures in ₹ Mn unless stated · YoY vs Q1 FY26 · QoQ vs Q4 FY26

OPERATING REVENUE

8,860*

+33.8% YoY · +49.9% QoQ

EBITDA

550*

+0.7% YoY · +113.2% QoQ

EBITDA MARGIN

6.21 %

-203 bps YoY · +184 bps QoQ

PROFIT AFTER TAX

118

-48.5% YoY · +117.76 Mn QoQ

PAT MARGIN

1.33 %

-213 bps YoY · +133 bps QoQ

DILUTED EPS

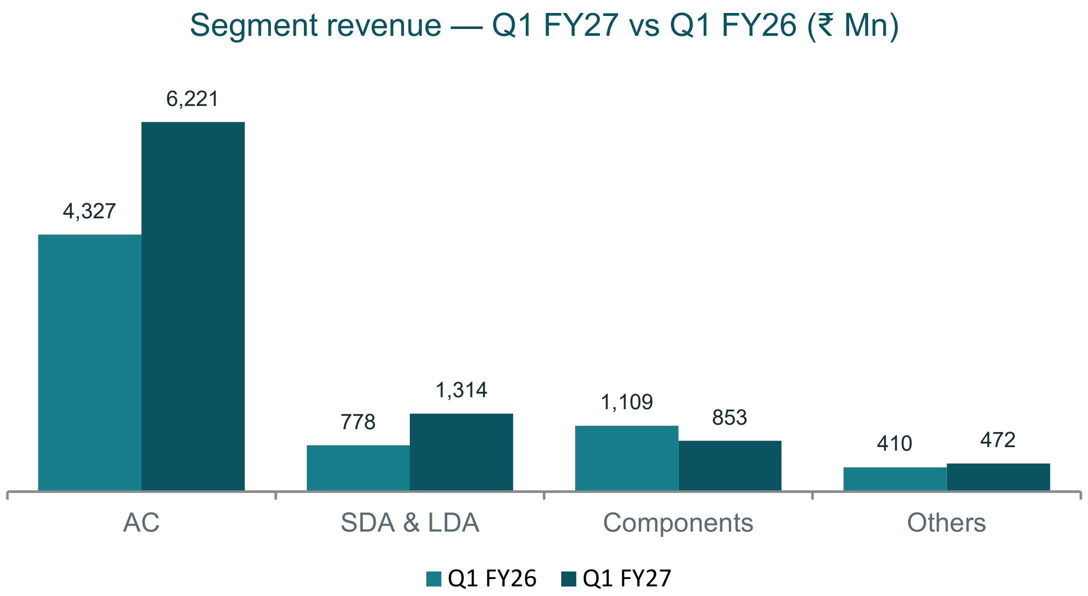
1.23 ₹

-48.5% YoY

* The Company has not accrued any PLI income during the Q1 FY27.

Revenue Analysis — by Segment

Segment (₹ Mn)	Q1 FY27	Q1 FY26	YoY
AC (RAC)	6,221	4,327	+43.8%
SDA & LDA	1,314	778	+68.9%
Components	853	1,109	-23.1%
Others	472	410	+15.1%
Total Operating Revenue	8,860*	6,624#	+33.8%



What drove the top line

- RAC grew 43.8% on strong peak-season demand and customer share gains.
- SDA & LDA grew 68.9%, led by air-fryers and washing machines.
- Components fell 23.1% on a high base; Others grew 15.1%.

* The Company has not accrued any PLI income during the Q1 FY27.
# The Company had accrued PLI income of ₹ 133 Mn during the Q1 FY26.

Quarterly Financial Performance

Particulars (₹ Mn)	Q1 FY27	Q1 FY26	YoY	Q4 FY26	QoQ*
Operating Revenue	8,860#	6,624##	+33.8%	5,910	+49.9%
Total Expenses	8,310	6,078	+36.7%	5,652	+47.0%
EBITDA	**550#**	**546##**	**+0.7%**	**258**	**+113.2%**
EBITDA Margin (%)	**6.21%**	**8.24%**	**-203 bps**	**4.37%**	**+184 bps**
Other Income	17	57	-70.2%	28	-39.3%
Depreciation	166	127	+30.7%	141	+17.7%
Finance Costs	202	159	+27.0%	113	+78.8%
Share of JV Loss	(23)	(3)	+666.7	(22)	+4.5%
Profit Before Tax	176#	314##	-43.9%	10	+1660.0%
Tax	58	85	-31.8%	10	+480.0%
Profit After Tax	**118**	**229**	**-48.5%**	**0.24**	**+49066.7%**
PAT Margin (%)	**1.33%**	**3.46%**	**-213 bps**	**0.00%**	**+133 bps**
Diluted EPS (₹)**	1.23	2.39	-48.5%	0.003	+40900.0%

** Q1 is the seasonal peak for RAC; the QoQ comparison vs Q4 (off-season) is largely seasonal.*
*** EPS not annualised.*

The Company has not accrued any PLI income during the Q1 FY27.
The Company had accrued PLI income of ₹ 133 Mn during the Q1 FY26.

At a glance

REVENUE

₹8,860 # Mn

+33.8% YoY

EBITDA

₹550# Mn

+0.7% YoY

EBITDA MARGIN

6.21%

-203 bps YoY / +184 bps QoQ

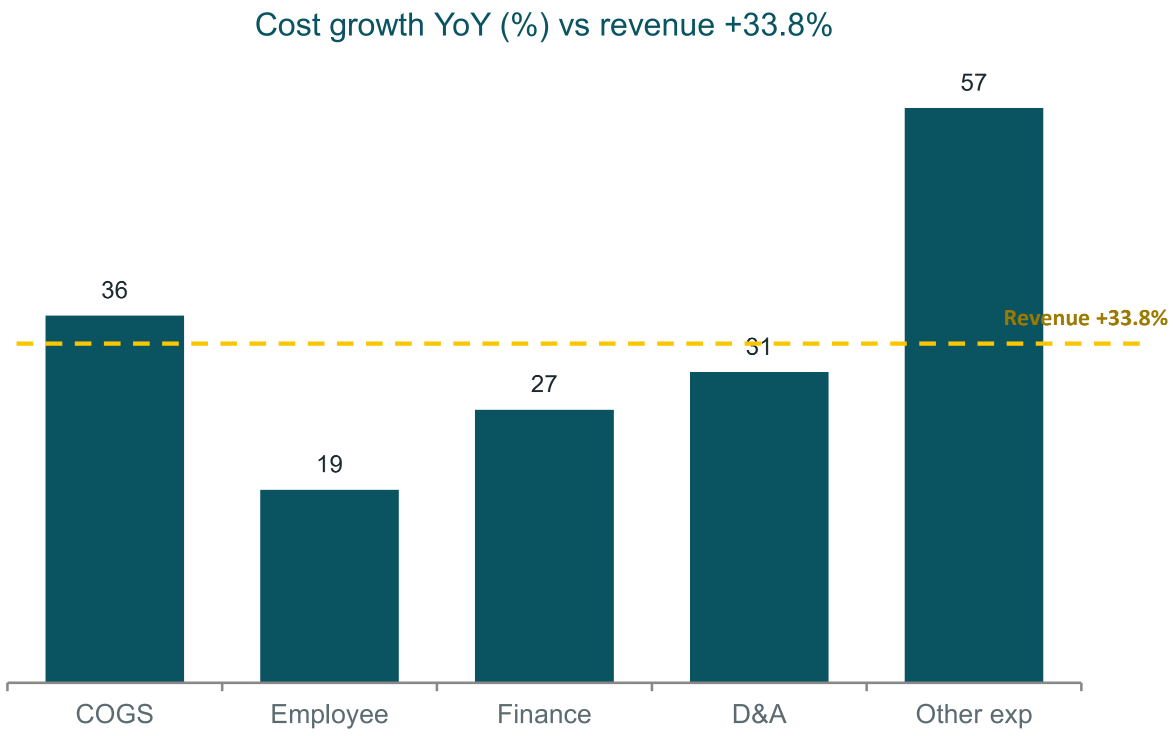
PAT

₹118 Mn

-48.5% YoY

Expenditure Analysis

Particulars (₹ Mn)	Q1 FY26	Q1 FY27	Change %
Cost of Goods Sold	5,587	7,614	+36.3%
Employee Expenses	199	237	+19.1%
Finance Cost	159	202	+27.0%
Depreciation & Amortisation	127	166	+30.7%
Other Expenses	292	458	+56.8%



04

Historical Financials & Capital Market

Income statement, balance sheet, ratios and shareholding

Historical Consolidated Income Statement

Particulars (₹ Mn)	FY23	FY24	FY25	FY26
Operating Revenue	**15,388**	**14,196**	**21,709**	**18,945**
Expenses	14,362	13,034	20,133	17,806
EBITDA	**1,026**	**1,162**	**1,576**	**1,139**
EBITDA Margins (%)	**6.67%**	**8.19%**	**7.26%**	**6.01%**
Other Income	14	89	211	163
Depreciation	261	355	474	540
Finance Cost	315	389	539	609
Profit before share of loss of JV	**464**	**507**	**774**	**153**
Share of loss of JV	(8)	(15)	(30)	(65)
Profit before exceptional item	**456**	**492**	**744**	**88**
Exceptional Item	(16)	-	-	-
PBT	**440**	**492**	**744**	**88**
Tax	120	138	193	55
Profit After tax	**320**	**354**	**551**	**33**
PAT Margins (%)	**2.08%**	**2.49%**	**2.54%**	**0.17%**
Diluted EPS (INR)	**4.64**	**4.35**	**5.75**	**0.34**

Historical Consolidated Balance Sheet

Particulars (₹ Mn)	FY23	FY24	FY25	FY26
Equity	**3,136**	**8,922**	**9,518**	**9,603**
Equity Share Capital	521	958	960	962
Other Equity	2,615	7,964	8,558	8,641
Non-current Liabilities	**1,563**	**1,231**	**882**	**2,276**
A) Financial Liabilities				
i) Borrowings	1,136	618	326	1,567
ii) Lease Liability	260	387	270	236
B) Provisions	28	38	54	64
C) Deferred Tax Liabilities (Net)	139	188	225	278
D) Other non current liabilities	-	-	7	131
Current Liabilities	**9,943**	**7,525**	**9,728**	**13,177**
A) Financial Liabilities				
i) Borrowings	3,789	2,696	3,371	5,503
ii) Lease Liabilities	65	160	195	83
iii) Trade Payables	3,891	4,156	5,389	7,141
iv) Other Financial Liabilities	1,917	303	350	331
B) Other Current Liabilities	275	194	402	87
C) Provisions	6	16	21	32
Total Liabilities	**11,506**	**8,756**	**10,610**	**15,453**
Total Equity And Liabilities	**14,642**	**17,678**	**20,128**	**25,056**

Particulars (INR Mn)	FY23	FY24	FY25	FY26
Non-current Assets	**5,935**	**7,673**	**10,053**	**11,609**
A) Property, Plant And Equipment	3,235	5,362	5,450	7,665
B) Capital Work-in-progress	915	266	582	886
C) Intangible Assets	2	1	7	5
D) Goodwill	5	5	5	5
E) Right Of Use Assets	951	1,413	1,447	1,416
F) Investments Accounted For Using Equity Method	18	55	168	104
G) Financial Assets				
i) Investments	31	31	31	18
ii) Loans	46	46	203	238
iii) Other Financial Assets	20	26	1,702	322
H) Deferred Tax Assets (Net)	-	-	-	6
I) Income Tax Assets (Net)	42	49	50	91
J) Other Non-current Assets	671	419	408	853
Current Assets	**8,707**	**10,005**	**10,075**	**13,447**
A) Inventories	2,937	3,782	5,807	8,366
B) Financial Assets				
i) Trade Receivables	4,791	2,124	2,981	3,522
ii) Cash And Cash Equivalents	600	1,069	142	158
iii) Bank Balances Other Than Above	154	1	300	-
iv) Other Financial Assets	13	2,389	97	40
C) Other Current Assets	212	640	748	1,361
Total Assets	**14,642**	**17,678**	**20,128**	**25,056**

Key Ratios

Working-capital & efficiency

Metric	FY25	FY26
Net Fixed Asset Turns (x)	3.2	**2.4**
Trade Receivable Days	50	**68**
Inventory Days	98	**161**
Trade Payable Days	91	**138**
Cash Conversion Cycle (days)	57	**91**

Leverage & returns

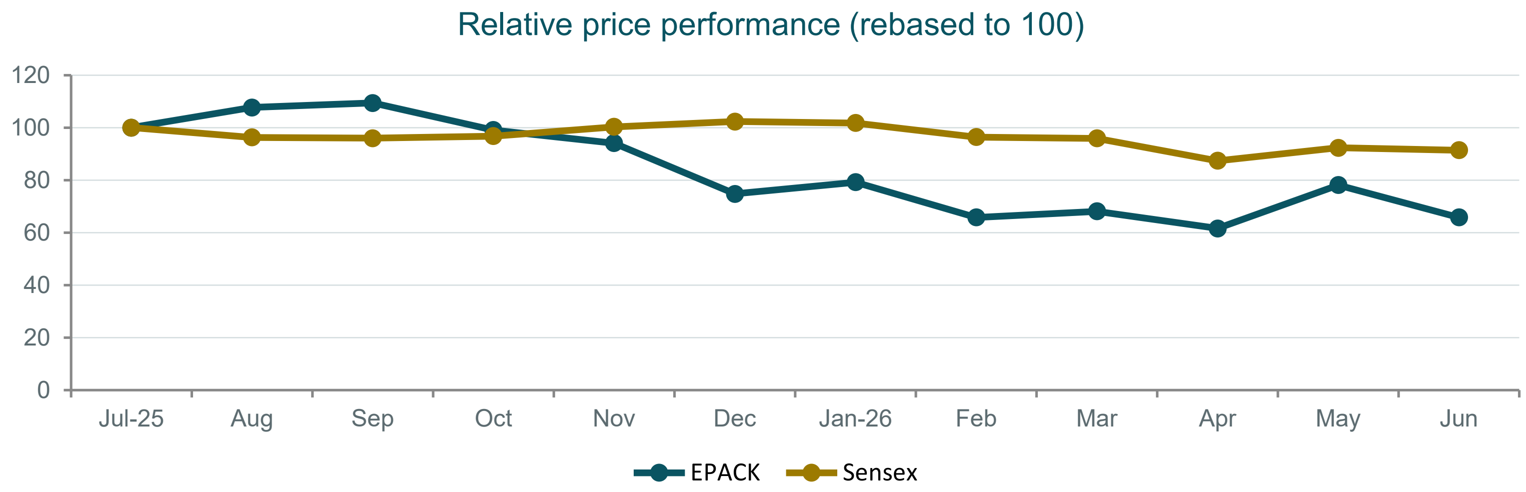
Metric	FY25	FY26
Net Worth (₹ Mn)	9,518	**9,603**
Gross Debt (₹ Mn)	3,697	**7,070**
Net Debt (₹ Mn)	3,555	**6,912**
Net Debt / Equity (x)	0.37	**0.72**
RoCE (%)	10.8%	**5.2%**
RoE (%)	6.0%	**0.4%**

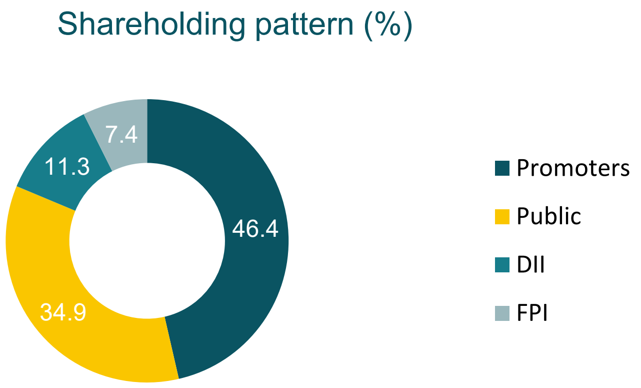
HISTORICAL FINANCIALS

Capital Market & Shareholding

As on 30 June 2026

FACE VALUE	CMP
₹10	**₹230.81**
52-WK H/L	**MARKET CAP**
₹414.7 / 196.0	**₹22,210 Mn**
SHARES O/S	**AVG. VOLUME**
96 Mn	**1,841k**





Market context

- The stock underperformed the Sensex over FY26, tracking the earnings pressure across the RAC sector — a re-rating opportunity if margins and returns recover.
- Promoter holding of 46.4% signals continued alignment; institutional ownership (DII + FPI ≈ 19%) provides a stable base.

Thank You

Investor Relations

Ms. Esha Gupta

Company Secretary & Compliance Officer

Tel: +91 92173 07031 · Email: investors_ed@epack.in