



EPACK DURABLE LIMITED

Regd. Off.: 61-B, Udyog Vihar, Surajpur, Kasna Road, Greater Noida, Gautam Buddha Nagar -201306, U.P.
Corp. Off.: 7th Floor, Riana Aureus, Plot No. 51-52, Sector-136, Noida, Gautam Buddha Nagar-201304, U.P.
CIN: L74999UP2019PLC116048,
Ph. No.: +91-9217307031, Email ID: info_ed@epack.in, Website: www.epackdurable.com

October 29, 2026

Listing Department
BSE Limited
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
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 October 29, 2026

Dear Sir/Madam,

In compliance with Regulation 30 read with Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), and the relevant circulars issued by SEBI from time to time, we wish to inform you that the Board of Directors of EPACK Durable Limited ("the Company"), at its meeting held today, i.e., October 29, 2026, has, inter alia, considered and approved / noted the following matters:

I. Unaudited Financial Results

In compliance with Regulations 33 of SEBI Listing Regulations, we wish to inform you that the Board of Directors of EPACK Durable Limited ("the Company"), at its meeting held today, i.e., October 29, 2026, has considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2026.

A copy of the said results, together with the Limited Review Reports issued thereon by the Statutory Auditors of the Company is enclosed as **Annexure A**.

II. Resignation of Mr. Rajesh Kumar Mittal, Chief Financial Officer ("Key Managerial Personnel") of the Company

The Board has taken note of the resignation of Mr. Rajesh Kumar Mittal from the position of Chief Financial Officer and Key Managerial Personnel of the Company. Mr. Mittal, vide his letter dated September 25, 2026, tendered his resignation citing personal reasons, with effect from the close of business hours on October 31, 2026.

The disclosures required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 are enclosed as **Annexure B**, and the resignation letter is enclosed as **Annexure C**.

III. Divestment of entire stake in Joint Venture Company - Epavo Electricals Private Limited

The Company and Ram Ratna Wires Limited ("RRWL") have a joint venture company – Epavo Electricals Private Limited ("Epavo"). Epavo is engaged in the business of manufacturing Brushless Direct Current (BLDC) motors and air-movement solutions. Currently the Company and RRWL are holding 50:50 stake in Epavo.

The Board of Directors of the Company at their meeting held today i.e. on Thursday, October 29, 2026, have considered and approved the sale of the entire 50% of the paid-up share capital of Epavo held by the Company to RRWL. Pursuant to this approval, the Company will be executing the Share Purchase Agreement ("Agreement") with RRWL today i.e. October 29, 2026.

Consequent to the completion of this Transaction on the closing date as mentioned in the Agreement, the Company's shareholding in Epavo will decrease from 50% (pre-sale) to Nil (post-sale).

The disclosures required under Regulation 30 read with Para A(1) and A(5A) of Part A of Schedule III of the SEBI Listing Regulations and SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are enclosed as **Annexure D** and **Annexure E**, respectively.

IV. Initiation of Voluntary strike-off of two non-operational wholly owned subsidiaries of the Company

As part of the Company's ongoing efforts to streamline its corporate structure and enhance administrative efficiency, the Board has approved the initiation of voluntary strike-off of the following non-operational wholly owned subsidiaries:

- a. Bumjin India Audio Products Private Limited; and
- b. EPACK Electronic Component Private Limited.

Upon being struck off by the Registrar of Companies, the said subsidiaries shall stand dissolved. The proposed strike-off does not involve the sale of any unit, division, undertaking or subsidiary of the Company, and is not expected to have any material impact on the operations or financials of the Company.

In the interest of good corporate governance, the detailed disclosure as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is enclosed as **Annexure F**.

The Company does not propose to make any further intimation upon completion of the strike-off. The same shall be reflected in the financial statements of the Company in due course.

V. Update on Cessation of Senior Management Personnel

This is in continuation of the Company's disclosure dated August 21, 2026, concerning Mr. Maneesh Bahuguna, erstwhile Senior Vice President (R&D & Sourcing) and Senior Management Personnel ("SMP") of the Company.

The Company subsequently conducted an internal enquiry into the matter concerning certain data in the possession of Mr. Bahuguna. Based on the findings of the enquiry, no mala fide intention on his part was established by the HR Committee and the matter was not found to have resulted in any material prejudice to the interests of the Company. Accordingly, the termination of his employment on the aforesaid grounds has been withdrawn.



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It is clarified that Mr. Maneesh Bahuguna ceased to be a Senior Management Personnel (SMP) of the Company with effect from August 21, 2026, and such cessation as SMP continues to remain effective.

This disclosure is being made in the interest of transparency and to ensure that the Stock Exchanges and stakeholders are apprised of the material subsequent developments concerning Mr. Bahuguna.

The Board meeting commenced at 04:03 P.M. and concluded at 5:33 P.M.

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

You are requested to take the same on record.

Thanking You,

For **EPACK Durable Limited**

Esha

Gupta

Esha Gupta

Company Secretary and Compliance Officer

Digitally signed
by Esha Gupta
Date: 2026.10.29
19:16:12 +05'30'

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** 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, 2026 ("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 LODR 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 LODR 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)
 - EPACK Electronic Components Private Limited (Subsidiary)
 - EPACK Durable Global Sales L.L.C.- FZ (Subsidiary)
 - Epavo Electricals Private Limited (Joint Venture Company)
5. Basis for Qualified Conclusion

As stated in Note 2 of the Statement, trade receivables of Holding Company include disputed balance of Rs. 1,961 lakhs, which the Holding Company believes that it has a high probability of recovery and consequently, no provision has been recognised against the disputed dues as at the reporting date.



Considering the matter is under legal dispute and in the absence of sufficient appropriate evidence regarding assessment of customer's ability to pay the outstanding dues, the outcome of these disputes and the ultimate recoverability of the aforesaid receivables, we are unable to determine whether any adjustment is required to the carrying amount of trade receivables, the allowance for expected credit loss under Ind AS 109 "Financial Instruments", and the impact thereof on profit/loss and equity.

This matter was also qualified in our report on the consolidated financial results for the quarter ended June 30, 2026 and for the quarter and year ended March 31, 2026.

6. Qualified Conclusion

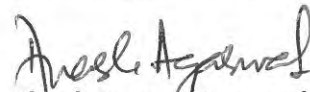
Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, except for the possible effects of the matter described in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, has not been 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, and 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.

7. We did not review the financial results of two (2) subsidiaries included in the consolidated financial results, whose financial results reflect total assets of Rs. 5.46 Lakhs as at September 30, 2026 and total revenues of Rs. 0.53 Lakhs and Rs. 0.53 Lakhs for the quarter and six months ended September 30, 2026 respectively, total net loss after tax of Rs. 78.17 Lakhs and Rs. 78.97 Lakhs for the quarter and six months ended September 30, 2026 and total comprehensive loss of Rs 78.17 Lakhs and Rs. 78.97 Lakhs for the quarter and six months ended September 30, 2026 respectively and net cash outflows of Rs. 0.46 Lakhs for the six months ended September 30, 2026, as considered in the Statement. The consolidated financial results also include the Group's share of loss after tax of Rs. 317.27 Lakhs and Rs. 546.45 Lakhs for the quarter and six months ended September 30, 2026 and Total comprehensive loss of Rs. 317.37 Lakhs and Rs. 546.55 lakhs for the quarter and six months ended September 30, 2026, as considered in the Statement, in respect of a joint venture whose financial results have not been reviewed by us. These financial results 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 matter 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

Partner
(Membership No. 063092)
UDIN - 26063092HTHPPR3508

Place: Noida
Date: October 29, 2026

EPACK Durable 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, 2026

Particulars	Quarter ended			Six Months ended		(Rs in Lakhs)
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	Year ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from operations	43,933.39	88,602.35	21,326.26	1,32,535.74	87,565.51	1,89,445.53
Other Income	174.10	170.12	616.23	344.22	1,063.69	1,625.87
Total income	44,107.49	88,772.47	21,942.49	1,32,879.96	88,629.20	1,91,071.40
Expenses						
Cost of materials consumed	31,906.09	73,196.35	17,060.79	1,05,102.44	70,167.57	1,58,282.58
Purchases of stock-in-trade	4,187.78	2,807.73	(409.41)	6,995.51	1,255.80	2,938.23
Change in inventories of finished goods and work-in-progress	2,199.63	142.64	1,321.36	2,342.27	2,421.00	(471.19)
Employee benefits expense	1,932.98	2,371.55	1,378.51	4,304.53	3,372.31	7,010.48
Finance costs	2,026.02	2,021.91	2,023.40	4,047.93	3,608.51	6,093.22
Depreciation and amortisation expense	1,795.58	1,660.68	1,350.69	3,456.26	2,622.29	5,398.11
Other expenses	3,001.26	4,582.35	1,921.29	7,583.61	4,711.09	10,293.59
Total expenses	47,049.34	86,783.21	24,646.63	1,33,832.55	88,158.57	1,89,545.02
Profit before share of profit/(loss) of joint venture and tax	(2,941.85)	1,989.26	(2,704.14)	(952.59)	470.63	1,526.38
Share of profit/(loss) of joint venture	(317.27)	(229.18)	(164.01)	(546.45)	(192.75)	(644.72)
Profit/(loss) before tax	(3,259.12)	1,760.08	(2,868.15)	(1,499.04)	277.88	881.66
Tax expense:						
Current tax	(121.33)	205.29	(487.40)	83.96	169.04	96.11
Deferred tax charge/(credit)	(630.97)	373.00	(156.15)	(257.97)	44.31	459.68
Total tax expense	(752.30)	578.29	(643.55)	(174.01)	213.35	555.79
Profit/(loss) for the period/year	(2,506.82)	1,181.79	(2,224.60)	(1,325.03)	64.53	325.87
Other Comprehensive income/(loss)						
Items that will not be reclassified to profit and loss						
Re-measurement gain / (loss) on defined benefit plans	(5.50)	(6.50)	(7.25)	(12.00)	(14.75)	38.02
Income tax relating to above	1.38	1.64	1.82	3.02	3.71	(9.57)
Share of other comprehensive income / (loss) of joint venture (net)	(0.10)	-	0.04	(0.10)	(0.67)	(0.60)
Other Comprehensive income/(loss), net of tax	(4.22)	(4.86)	(5.39)	(9.08)	(11.71)	27.85
Total Comprehensive income/(loss) for the period/year	(2,511.04)	1,176.93	(2,229.99)	(1,334.11)	52.82	353.72
Profit/(loss) attributable to:						
a) Owners of the parent	(2,506.82)	1,181.79	(2,224.60)	(1,325.03)	64.53	325.87
b) Non Controlling interests	-	-	-	-	-	-
Other Comprehensive income/(loss) attributable to:						
a) Owners of the parent	(4.22)	(4.86)	(5.39)	(9.08)	(11.71)	27.85
b) Non Controlling interests	-	-	-	-	-	-
Total Comprehensive income/(loss) attributable to:						
a) Owners of the parent	(2,511.04)	1,176.93	(2,229.99)	(1,334.11)	52.82	353.72
b) Non Controlling interests	-	-	-	-	-	-
Paid up equity share capital (Face value of Rs 10/- per share)	9,627.67	9,622.85	9,622.85	9,627.67	9,622.85	9,622.85
Other equity	-	-	-	-	-	86,410.15
Earnings per share in Rs (Face value Rs 10/- per share) (Not annualised for the Quarters and Six months)						
a) Basic	(2.60)	1.23	(2.32)	(1.38)	0.07	0.34
b) Diluted	(2.60)	1.23	(2.32)	(1.38)	0.07	0.34

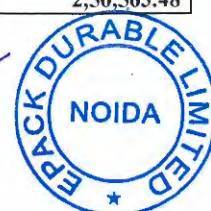


EPACK Durable Limited**Regd. Office:** 61-B, Udyog Vihar, Surajpur, Kasna Road, Greater Noida, Gautam Budh Nagar U.P.201306**CIN:** L74999UP2019PLC116048, **Website:-** www.epackdurable.com, **Email ID:** info_ed@epack.in**Statement of Consolidated Assets and Liabilities****(Rs in Lakhs)**

	Particulars	As at September 30, 2026	As at March 31, 2026
	ASSETS		
(1)	Non-current assets		
	(a) Property, plant and equipment	78,623.48	76,653.91
	(b) Right of use assets	17,358.55	14,161.84
	(c) Capital work-in-progress	11,759.82	8,862.52
	(d) Goodwill	45.62	45.62
	(e) Other intangible assets	50.33	49.46
	(f) Investments accounted for using equity method	491.01	1,037.58
	(g) Financial assets		
	(i) Investments	183.01	183.01
	(ii) Loans	2,378.00	2,378.00
	(iii) Other financial assets	3,807.22	3,223.26
	(h) Deferred tax assets	499.77	64.44
	(i) Income tax assets (net)	1,234.39	910.43
	(j) Other non-current assets	6,829.46	8,529.32
	Total Non-current assets	1,23,260.66	1,16,099.39
(2)	Current assets		
	(a) Inventories	71,409.75	83,659.05
	(b) Financial assets		
	(i) Trade Receivables	31,913.95	35,220.73
	(ii) Cash and cash equivalents	112.27	1,577.65
	(iii) Other financial assets	234.54	401.40
	(c) Other current assets	7,334.58	13,605.26
	Total Current assets	1,11,005.09	1,34,464.09
	Total Assets	2,34,265.75	2,50,563.48
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity share capital	9,627.67	9,622.85
	(b) Other equity	85,161.49	86,410.15
	Total Equity	94,789.16	96,033.00
	Liabilities		
(1)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	20,704.23	15,667.86
	(ii) Lease liabilities	5,565.99	2,361.60
	(b) Other non current liabilities	1,249.59	1,314.76
	(c) Provisions	733.01	635.74
	(d) Deferred tax liabilities	2,955.47	2,781.13
	Total Non-current liabilities	31,208.29	22,761.09
(2)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	56,814.40	55,034.57
	(ii) Lease liabilities	902.49	833.29
	(iii) Trade Payables		
	- Total Outstanding dues of Micro Enterprises and Small Enterprises;	2,517.51	2,629.62
	- Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	41,801.59	68,776.61
	(iv) Other financial liabilities	4,651.62	3,310.72
	(b) Other current liabilities	1,087.46	866.71
	(c) Provisions	493.23	317.87
	Total Current liabilities	1,08,268.30	1,31,769.39
	Total Liabilities	1,39,476.59	1,54,530.48
	Total Equity and Liabilities	2,34,265.75	2,50,563.48

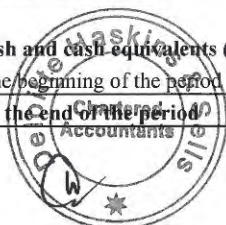


Jaydeep Singhania



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Particulars	(Rs in Lakhs)	
	For the six months ended September 30, 2026	For the six months ended September 30, 2025
A. Cash flow from Operating activities		
Profit after tax	(1,325.03)	64.53
Adjustments:		
Tax expense	(174.01)	213.35
Depreciation and amortisation expense	3,456.26	2,622.29
Equity settled share based payment expenses	16.98	61.70
Share of loss of associate/joint venture	546.45	192.75
Loss allowance for doubtful receivables	67.00	-
Amount written off	46.20	-
Unrealised foreign exchange (gain)/loss	(98.07)	330.71
Loss on sale of property, plant and equipment and Profit on derecognition of ROU assets (net)	(32.22)	(7.87)
Liabilities written back	(0.53)	-
Finance costs	4,047.93	3,608.51
Subsidy Income	(64.32)	(13.21)
Interest income	(236.26)	(842.28)
Operating profit before working capital changes	6,250.38	6,230.48
Changes in working capital:		
<u>Adjustments for (increase)/decrease in operating assets:</u>		
Inventories	12,249.31	7,349.00
Trade receivables	3,239.09	3,311.21
Financial assets-Non Current	(8.37)	(7.72)
Financial assets-Current	51.94	(368.53)
Other assets-Non Current	(421.89)	(2,307.34)
Other assets-Current	6,262.20	(1,400.45)
<u>Adjustments for increase/(decrease) in operating liabilities:</u>		
Trade payables	(26,764.54)	(30,682.92)
Other financial liabilities-current	235.65	(618.20)
Provisions	261.16	256.35
Other liabilities	219.89	(1,875.44)
Cash generated/(used in) from operations	1,574.82	(20,113.56)
Income tax paid (net of refund)	(407.93)	(773.75)
Net cash flow from/(used in) operating activities (A)	1,166.89	(20,887.31)
B Cash flow from Investing activities		
Acquisition of property, plant and equipment, capital work-in-progress and intangible assets	(4,606.01)	(14,191.73)
Subsidy received from Government(MSIPS)	-	684.16
Proceeds from sale of property, plant and equipment	3.36	2.55
Redemption of/(investment) in bank deposits (net)	(654.62)	5,872.95
Interest received	98.67	799.53
Net cash flow used in Investing activities (B)	(5,158.60)	(6,832.54)
C Cash flow from Financing activities		
Proceeds from shares issued during the year	73.29	396.34
Proceeds from long term borrowings	8,533.70	10,675.50
Repayments of long term borrowings	(2,078.39)	(1,559.77)
Proceeds from short term borrowings (net)	393.35	22,428.43
Interest paid on borrowings	(3,643.00)	(3,180.91)
Payment of lease liabilities	(392.86)	(954.86)
Interest paid on lease liabilities	(212.80)	(183.86)
Other finance cost paid	(146.96)	(167.00)
Net cash flow from Financing activities (C)	2,526.33	27,453.87
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(1,465.38)	(265.98)
Cash and cash equivalents at the beginning of the period	1,577.65	1,423.77
Cash and cash equivalents at the end of the period	112.27	1,157.79



Ajay D Singhania



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, 2026 have been prepared in accordance with the Indian Accounting Standards (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, 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on October 29, 2026.

- 2 As at September 30, 2026, the carrying amount of trade receivables includes Rs. 1,961.00 lakhs relating to one customer which is overdue. After several follow ups, the customer has not cleared the outstanding dues and consequently a legal notice was served by the Holding Company, in response to which the customer disputed the outstanding dues. During the year ended March 31, 2026, the Holding Company filed a criminal complaint against the customer with the Economic offences wing ("EOW"), which was closed on April 16, 2026 considering the matter as civil in nature. Subsequently, the Holding Company has taken other actions for recovery of the outstanding dues.

Notwithstanding above, considering the terms of the contract, validity of the sale transactions, long standing customer relationship and the Holding Company's right to recover the receivable amount from the customer, the Holding Company believes that grounds of dispute by the customer are not tenable and there is a high probability of recovery of above outstanding dues. Consequently, no allowance has been recognised against the said outstanding dues as at the reporting date.

- 3 During the current period, no PLI income has been recognized. Further, the Holding Company could not achieve the prescribed incremental sales threshold under the applicable Production Linked Incentive ("PLI") Scheme for the financial year 2025-26. Consequently, PLI income amounting to Rs. 3,242.00 lakhs accrued during the nine months ended December 31, 2025 (including Rs. 801.00 lakhs and Rs. 2,132.00 lakhs accrued during the quarter and six months ended September 30, 2025 respectively), was reversed during the quarter ended March 31, 2026, resulting in no PLI income being recognized during the year ended March 31, 2026.

- 4 The Holding Company has made eligible investments in the State of Rajasthan under the Rajasthan Investment Promotion Scheme (RIPS) 2019. During the quarter ended March 31, 2026, the Holding Company applied for transition from RIPS 2019 to RIPS 2024. Subsequent to the year ended March 31, 2026, the Holding Company received entitlement certificates effective from February 15, 2022 under the thrust sector category for a period of 10 years. Consequently, during the quarter ended March 31, 2026, the Holding Company recognised incentive income of Rs. 2,177.36 lakhs under RIPS 2024 based on management's assessment of compliance with the prescribed eligibility conditions. As of reporting date, the Holding Company is awaiting the implementation and activation of the relevant portal for submission of its claims.

The Holding Company has further recognised incentive income of Rs. 118.52 lakhs and Rs. 302.19 lakhs during the quarter and six months ended September 30, 2026 respectively.

- 5 Consequent to non-binding term sheet entered subsequent to the quarter ended September 30, 2026, the Board of Directors of the Holding Company at their meeting held today, have considered and approved the sale of the entire stake of 50% of the paid-up share capital of EPAVO Electricals Private Limited ("EPAVO") held by the Holding Company to its JV partner, for an agreed consideration.

Upon finalisation of the Share Purchase Agreement ("SPA") and completion of the transaction as per SPA, the Holding Company's shareholding in EPAVO would become NIL and EPAVO would cease to be a Joint Venture of the Holding Company effective from closing date as defined in the SPA.

- 6 The Group's primary business segment is reflected based on principal business activities carried on by the Group. "Managing Director & CEO" of the Holding Company has been identified as the Chief Operating Decision Maker ('CODM') and evaluates the Group's performance and allocates resources based on analysis of the various performance indicators of the Group as a single unit. Therefore, there are no separate reportable business segments as per Ind AS 108-Operating Segments. The Group 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.

- 7 The business of the Group is seasonal in nature, hence the results for the quarter and six months ended September 30, 2026 is not fully comparable with those for the preceding period.

Place: Noida
Date: October 29, 2026



For EPACK Durable Limited

Ajay DD Singhania

Ajay DD Singhania
Managing Director and Chief Executive Officer

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

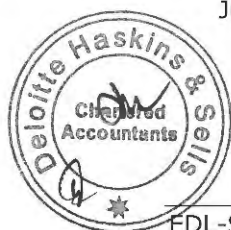
TO THE BOARD OF DIRECTORS OF EPACK DURABLE LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **EPACK DURABLE LIMITED** ("the Company"), for the quarter and six months ended September 30, 2026 ("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 LODR 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 LODR 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. Basis for Qualified Conclusion

As stated in Note 3 of the Statements, trade receivables include disputed balance of Rs.1,961 lakhs, which the Company believes that it has a high probability of recovery and consequently, no provision has been recognised against the disputed dues as at the reporting date.

Considering the matter is under legal dispute and in the absence of sufficient appropriate evidence regarding assessment of customer's ability to pay the outstanding dues, the outcome of these disputes and the ultimate recoverability of the aforesaid receivables, we are unable to determine whether any adjustment is required to the carrying amount of trade receivables, the allowance for expected credit loss under Ind AS 109 "Financial Instruments", and the impact thereof on profit/loss and equity.

This matter was also qualified in our report on the financial results for the quarter ended June 30, 2026 and quarter and year ended March 31, 2026.

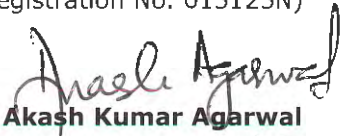


5. Qualified Conclusion

Based on our review conducted as stated in paragraph 3 above, except for the possible effects of the matter described in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been 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, and 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
Partner

(Membership No. 063092)
UDIN - 26063092HHHXB7253

Place: Noida
Date: October 29, 2026

EPACK Durable 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

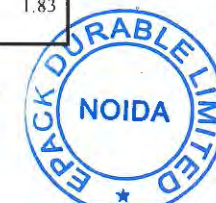
**Statement of Standalone Unaudited Financial Results for the Quarter and Six months ended September 30, 2026**

(Rs in lakhs)

Particulars	Quarter ended			Six months ended		Year ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from operations	43,409.55	88,473.84	21,326.26	1,31,883.39	87,565.51	1,89,446.00
Other Income	367.86	354.46	899.10	722.32	1,387.27	2,269.47
Total income	43,777.41	88,828.30	22,225.36	1,32,605.71	88,952.78	1,91,715.47
Expenses						
Cost of materials consumed	30,861.36	69,828.55	17,060.79	1,00,689.91	70,167.57	1,58,286.39
Purchases of stock-in-trade	4,442.66	5,828.23	(409.41)	10,270.89	1,255.80	2,938.23
Change in inventories of finished goods and work-in-progress	2,543.29	505.72	1,321.36	3,049.01	2,421.00	(471.16)
Employee benefits expense	1,742.01	2,153.31	1,378.51	3,895.32	3,372.31	7,008.68
Finance costs	1,878.37	1,874.05	2,029.85	3,752.42	3,607.32	6,081.84
Depreciation and amortisation expense	1,661.54	1,528.81	1,350.69	3,190.35	2,622.29	5,396.67
Other expenses	2,773.11	4,099.44	1,888.44	6,872.55	4,674.15	10,153.13
Total expenses	45,902.34	85,818.11	24,620.23	1,31,720.45	88,120.44	1,89,393.78
Profit/(loss) before exceptional items and tax	(2,124.93)	3,010.19	(2,394.87)	885.26	832.34	2,321.69
Exceptional items (Refer note 7)	(712.60)	-	-	(712.60)	-	-
Profit/(loss) before tax	(2,837.53)	3,010.19	(2,394.87)	172.66	832.34	2,321.69
Tax expense:						
Current tax	(121.33)	205.29	(487.40)	83.96	169.04	96.11
Deferred tax charge/(credit)	(426.06)	603.42	(137.39)	177.36	47.64	465.14
Total tax expense	(547.39)	808.71	(624.79)	261.32	216.68	561.25
Profit/(loss) for the period/year	(2,290.14)	2,201.48	(1,770.08)	(88.66)	615.66	1,760.44
Other Comprehensive income/(loss)						
Items that will not be reclassified to profit and loss						
Re-measurement gain / (loss) on defined benefit plans	(5.50)	(6.50)	(7.25)	(12.00)	(14.75)	38.02
Income tax relating to above	1.38	1.64	1.82	3.02	3.71	(9.57)
Other Comprehensive income/(loss), net of tax	(4.12)	(4.86)	(5.43)	(8.98)	(11.04)	28.45
Total Comprehensive income/(loss) for the period/year	(2,294.26)	2,196.62	(1,775.51)	(97.64)	604.62	1,788.89
Paid up equity share capital (Face value of Rs 10/- per share)	9,627.67	9,622.85	9,622.85	9,627.67	9,622.85	9,622.85
Other equity	-	-	-	-	-	88,324.83
Earnings per share in Rs (Face value Rs 10/- per share) (Not annualised for the Quarters and Six months)						
a) Basic	(2.38)	2.29	(1.84)	(0.09)	0.64	1.83
b) Diluted	(2.38)	2.29	(1.84)	(0.09)	0.64	1.83



Ajay D S Singhania



Statement of Standalone Assets and Liabilities

(Rs in lakhs)

	Particulars	As at September 30, 2026	As at March 31, 2026
	ASSETS		
(1)	Non-current assets		
	(a) Property, plant and equipment	65,892.89	63,675.18
	(b) Right of use assets	16,974.81	13,776.04
	(c) Capital work-in-progress	9,119.96	8,824.80
	(d) Investment property	5,225.85	5,307.96
	(e) Goodwill	45.62	45.62
	(f) Other intangible assets	50.33	49.46
	(g) Financial assets		
	(i) Investments	3,685.01	4,397.61
	(ii) Loans	4,736.08	4,673.69
	(iii) Other financial assets	3,579.18	2,880.38
	(h) Income tax assets (net)	1,199.12	892.24
	(i) Other non-current assets	5,756.27	7,387.69
	Total Non-current assets	1,16,265.12	1,11,910.67
(2)	Current assets		
	(a) Inventories	69,399.80	82,363.67
	(b) Financial assets		
	(i) Trade Receivables	35,926.24	35,220.73
	(ii) Cash and cash equivalents	56.29	1,530.98
	(iii) Bank balances other than (ii) above	-	-
	(iv) Other financial assets	1,388.68	437.29
	(c) Other current assets	6,285.35	13,103.30
	Total Current assets	1,13,056.36	1,32,655.97
	Total Assets	2,29,321.48	2,44,566.64
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity share capital	9,627.67	9,622.85
	(b) Other equity	88,312.64	88,324.83
	Total Equity	97,940.31	97,947.68
	Liabilities		
(1)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	14,306.27	9,645.91
	(ii) Lease liabilities	5,565.99	2,361.60
	(b) Other non current liabilities	1,249.59	1,314.76
	(c) Provisions	727.11	632.53
	(d) Deferred tax liabilities (net)	2,955.47	2,781.13
	Total Non-current liabilities	24,804.43	16,735.93
(2)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	55,684.22	54,717.63
	(ii) Lease liabilities	902.49	833.29
	(iii) Trade Payables		
	- Total Outstanding dues of Micro Enterprises and Small Enterprises;	2,496.47	2,556.55
	- Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	41,711.79	67,407.14
	(iv) Other financial liabilities	4,276.04	3,200.90
	(b) Other current liabilities	1,030.87	852.35
	(c) Provisions	474.86	315.17
	Total Current liabilities	1,06,576.74	1,29,883.03
	Total Liabilities	1,31,381.17	1,46,618.96
	Total Equity and Liabilities	2,29,321.48	2,44,566.64



Ajay D Singhania



EPACK Durable 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

Standalone statement of cash flows

Particulars	(Rs in lakhs)	
	For the six months ended September 30, 2026	For the six months ended September 30, 2025
A. Cash flow from Operating activities		
Profit after tax	(88.66)	615.66
Adjustments:		
Tax expense	261.32	216.68
Depreciation and amortisation expense	3,190.35	2,622.29
Equity settled share based payment expenses	16.98	61.70
Unrealised foreign exchange (gain)/loss	(21.96)	330.71
Loss allowance for doubtful receivables	67.00	-
Exceptional items	712.60	-
Loss on sale of property, plant and equipment and derecognition of ROU assets (net)	(32.22)	(7.87)
Finance costs	3,752.42	3,607.32
Subsidy Income	(64.32)	(13.21)
Interest income	(365.36)	(905.77)
Operating profit before working capital changes	7,428.15	6,527.51
Changes in working capital:		
Adjustments for (increase)/decrease in operating assets:		
Inventories	12,963.88	7,471.83
Trade receivables	(773.20)	3,311.21
Financial assets-Non Current	(1.32)	(7.62)
Financial assets-Current	(1,068.60)	(941.36)
Other assets-Non Current	(421.89)	(3,629.56)
Other assets-Current	6,817.94	-
Adjustments for increase/(decrease) in operating liabilities:		
Trade payables	(25,508.97)	(30,775.20)
Other financial liabilities-Current	135.39	(645.57)
Provisions	242.27	252.37
Other liabilities	177.66	(1,891.80)
Cash generated/(used in) from operations	(8.69)	(20,328.19)
Income tax paid (net of refund)	(390.84)	(757.75)
Net cash flow used in operating activities (A)	(399.53)	(21,085.94)
B Cash flow from Investing activities		
Acquisition of property, plant and equipment, capital work-in-progress and intangible assets	(2,094.06)	(4,473.64)
Subsidy received from Government(MSIPS)	-	684.16
Proceeds from sale of property, plant and equipment	3.36	2.55
Acquisition of investment property	-	(4,077.92)
Investment in subsidiaries	-	(1,001.00)
Redemption of/(investment) in bank deposits (net)	(776.50)	5,882.05
Loans given to Subsidiaries	(6,637.38)	(2,579.39)
Repayment of Loan given to Subsidiary	6,575.00	2,060.00
Interest received	230.07	863.02
Net cash flow used in Investing activities (B)	(2,699.51)	(2,640.17)
C Cash flow from Financing activities		
Proceeds from shares issued during the year	73.29	396.34
Proceeds from long term borrowings	7,340.99	6,636.50
Repayments of long term borrowings	(2,074.93)	(1,559.77)
Proceeds from short term borrowings (net)	393.35	22,428.43
Interest paid on borrowings	(3,365.63)	(3,180.91)
Payment of lease liabilities	(392.86)	(954.86)
Interest paid on lease liabilities	(212.80)	(183.86)
Other finance cost paid	(137.06)	(165.81)
Net cash flow from Financing activities (C)	1,624.35	23,416.06
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(1,474.69)	(310.05)
Cash and cash equivalents at the beginning of the period	1,530.98	1,419.23
Cash and cash equivalents at the end of the period	56.29	1,109.18



Notes to standalone unaudited financial results:

- 1 The above standalone unaudited financial results of EPACK Durable Limited (the 'Company'), for the quarter and six months ended September 30, 2026 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 October 29, 2026.
- 2 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.

The entire IPO proceeds have been fully utilised in line with the objects stated in the offer document and as per revised allocation. No amount remains unutilised as on March 31, 2026.
- 3 As at September 30, 2026, the carrying amount of trade receivables includes Rs. 1,961.00 lakhs relating to one customer which is overdue. After several follow ups, the customer has not cleared the outstanding dues and consequently a legal notice was served by the Company, in response to which the customer disputed the outstanding dues. During the year ended March 31, 2026, the Company filed a criminal complaint against the customer with the Economic offences wing ("EOW"), which was closed on April 16, 2026 considering the matter as civil in nature. Subsequently, the Company has taken other actions for recovery of the outstanding dues.

Notwithstanding above, considering the terms of the contract, validity of the sale transactions, long standing customer relationship and the Company's right to recover the receivable amount from the customer, the Company believes that grounds of dispute by the customer are not tenable and there is a high probability of recovery of above outstanding dues. Consequently, no allowance has been recognised against the said outstanding dues as at the reporting date.
- 4 During the current period, no PLI income has been recognized. Further, the Company could not achieve the prescribed incremental sales threshold under the applicable Production Linked Incentive ("PLI") Scheme for the financial year 2025-26. Consequently, PLI income amounting to Rs. 3,242.00 lakhs, accrued during the nine months ended December 31, 2025 (including Rs. 801.00 lakhs and Rs. 2,132.00 lakhs accrued during the quarter and six months ended September 30, 2025 respectively), was reversed during the quarter ended March 31, 2026, resulting in no PLI income being recognized during the year ended March 31, 2026.
- 5 The Company has made eligible investments in the State of Rajasthan under the Rajasthan Investment Promotion Scheme (RIPS) 2019. During the quarter ended March 31, 2026, the Company applied for transition from RIPS 2019 to RIPS 2024. Subsequent to the year ended March 31, 2026, the Company received entitlement certificates effective from February 15, 2022 under the thrust sector category for a period of 10 years. Consequently, during the quarter ended March 31, 2026, the Company recognised incentive income of Rs. 2,177.36 lakhs under RIPS 2024 based on management's assessment of compliance with the prescribed eligibility conditions. As of reporting date, the Company is awaiting the implementation and activation of the relevant portal for submission of its claims. The Company has further recognised incentive income of Rs. 118.52 lakhs and Rs. 302.19 lakhs during the quarter and six months ended September 30, 2026 respectively.
- 6 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, 2026 the company issued 48,218 equity shares on exercise of ESOP's and has received Rs. 73.29 lakhs from its employees.
- 7 Consequent to non-binding term sheet entered subsequent to the quarter end, the Board of Directors of the Company at their meeting held today, have considered and approved the sale of the entire stake of 50% of the paid-up share capital of EPAVO Electricals Private Limited ("EPAVO") held by the Company to its JV partner, for an agreed consideration.
Based on above, the management determined that the carrying amount of the investment in EPAVO was higher than the agreed consideration. Accordingly, the Company has recognised an impairment loss of Rs. 712.60 lakhs during the quarter and six months ended September 30, 2026 in its financials results. Considering its materiality and nature, the impairment loss has been considered as an exceptional item.
- 8 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.
- 9 The business of the Company is seasonal in nature, hence the results for the quarter ended September 30, 2026 is not fully comparable with those for the preceding period.



Place: Noida
Date: October 29, 2026



For EPACK Durable Limited

Ajay DD Singhania

Ajay DD Singhania
Managing Director and Chief Executive Officer



EPACK DURABLE LIMITED

Regd. Off.: 61-B, Udyog Vihar, Surajpur, Kasna Road, Greater Noida, Gautam Buddha Nagar -201306, U.P.
Corp. Off.: 7th Floor, Riana Aureus, Plot No. 51-52, Sector-136, Noida, Gautam Buddha Nagar-201304, U.P.
CIN: L74999UP2019PLC116048,
Ph. No.: +91-9217307031, Email ID: info_ed@epack.in, Website: www.epackdurable.com

Annexure-B: Resignation of CFO

Disclosure under Regulation 30 of the SEBI Listing Regulations, 2015 read with SEBI Master Circular issued vide circular no. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

S. No.	Details of Events that need to be provided	Information of such event(s)
1.	Reason for change viz. resignation	Mr. Rajesh Kumar Mittal has tendered his resignation from the position of Chief Financial Officer (KMP) vide his letter dated September 25, 2026, due to some personal reasons
2.	Date of cessation	w.e.f. Closing Business Hours of October 31, 2026
3.	Brief Profile (in case of appointment)	NA
4.	Disclosure of relationships between directors (in case of appointment of a director)	NA

Annexure - C: Resignation Letter

September 25, 2026

To
The Managing Director & CEO
EPACK Durable Limited
Noida (U.P.)

Resignation from my post of Chief Financial Officer and Vice President of EPACK Durable Limited (EDL) and EPACK Manufacturing Technologies Private Limited (EMTPL)

Dear Sir

As per our earlier discussion, due to some personal reasons, I hereby resign from my position of Chief Financial Officer and Vice President of EPACK Durable Limited and EPACK Manufacturing Technologies Private Limited.

I have been enriched with a great experience with EPACK group for more than 6 years.

I thank all the promoters for all the great opportunities, guidance and support provided to me as an employee at EPACK.

I also thank all my colleagues and all staff for the continuous support they extended to me during my tenure with EPACK group of Companies.

I have tried to perform my duties to the best of my knowledge and ability.

I request you to please relieve me from my duties by October 31, 2026 and also let me know whom I should hand over my work and responsibilities towards the organization.

Please get necessary filing and disclosure done with ROC and Stock Exchanges for the same.

Kindly acknowledge and accept my resignation.

Thanks and Regards



Rajesh Kumar Mittal
Employee Code: EVS1790

Annexure-D: Divestment of stake in Epavo

Disclosure under Regulation 30 of the SEBI Listing Regulations, 2015 read with SEBI Master Circular issued vide circular no. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 – Sale of stake in Epavo Electricals Private Limited (Para A(1) of Part A of Schedule III)

S. No.	Particulars	Details
1.	The amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division or undertaking or subsidiary or associate company of the listed entity during the last financial year	The turnover of Epavo Electricals Private Limited for FY 2025-26 was Rs. 2,540.35 Lakhs. Epavo is a Joint Venture of the Company and is not required to contribute to the revenue of the Company. Net worth of Epavo as on March 31, 2026 was Rs. 1,200.51 lakhs representing 1.23% of the net worth of the Company on Standalone basis.
2.	Date on which the agreement for sale has been entered into	It will be entered on October 29, 2026 (Share Purchase Agreement being executed with RRWL)
3.	Expected date of Completion of Sale/ Disposal	The Company expects to complete the sale by November 30, 2026.
4.	Consideration received from such sale/ disposal	Cash consideration of Rs. 15,00,14,280/- (Rupees Fifteen Crore Fourteen Thousand Two Hundred and Eighty only), at a price of Rs. 6.78 per equity share, receivable for the sale of 2,21,26,000 (Two Crore Twenty One Lakh and Twenty Six Thousand) equity shares of Epavo of face value Rs. 10 each, fully paid up, subject to fulfilment of the conditions as mentioned in the Share Purchase Agreement.
5.	Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/ promoter group companies, if yes, details thereof	RRWL, a listed company, is the existing joint venture partner holding the balance 50% of the paid-up share capital of Epavo. RRWL is unrelated to the Company or its promoter / promoter group / promoter group companies.
6.	whether the transaction would fall within related party transactions? If yes, whether the same is done at “arm’s length”	Not a related party transaction, since RRWL is unrelated to the Company or its promoter / promoter group / promoter group companies.
7.	Whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with regulation 37A of SEBI LODR Regulations.	Not Applicable
8.	Additionally, in case of slump sale, indicative disclosures provided for amalgamation/ merger, shall be disclosed by the listed entity with respect to slump sale.	Not Applicable

Annexure-E: Restrictive term

Disclosure under Regulation 30 of the SEBI Listing Regulations, 2015 read with SEBI Master Circular issued vide circular no. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 -Para A(5A) of Part A of Schedule III

S. No.	Particulars	Details
1.	Details of the counterparties (including name and relationship with the listed entity);	RRWL and Epavo Epavo is a joint venture company where Company holds 50% stake RRWL is joint venture partner of the Company.
2.	Purpose of entering into the agreement	Sale of the Company's entire 50% stake in Epavo to RRWL, the existing joint venture partner.
3.	Shareholding, if any, in the entity with whom the agreement is executed	The Company holds 2,21,26,000 equity shares (50%) of Epavo. The Company does not hold any shares of RRWL
4.	Significant terms of the agreement (in brief)	1. Sale by the Company of its entire shareholding of 2,21,26,000 equity shares (50%) in Epavo to RRWL for a cash consideration of Rs. Rs. 15,00,14,280/- , payable at closing. 2. Closing is expected on or before November 30, 2026, subject to fulfilment of the conditions precedent set out in the Agreement. 3. Epavo shall repay the outstanding loans and settle other dues payable to the Company in accordance with the Agreement. 4. The nominee directors of the Company on the Board of Epavo shall resign with effect from closing. 5. The Company shall not undertake the manufacture of BLDC motors for a period of three years from the closing date.
5.	Extent and nature of impact on management or control of the listed entity	None
6.	Details and quantification of the restriction or liability imposed upon the listed entity	Restriction on the Company from undertaking the manufacture of BLDC motors for a period of three years from the closing date. The Company does not currently undertake this business. Accordingly, there is no impact on its existing operations. No liability is imposed upon the Company.
7.	Whether the said parties are related to promoter/promoter group/ group companies in any manner. If yes, nature of relationship	No
8.	Whether the transaction would fall within related party transactions? If	No

	yes, whether the same is done at "arm's length"	
9.	In case of issuance of shares to the parties, details of issue price, class of shares issued	Not Applicable
10.	Any other disclosures related to such agreements, viz., details of nominee on the board of directors of the listed entity, potential conflict of interest arising out of such agreements, etc.	Not Applicable
11	In case of rescission, amendment or alteration, listed entity shall disclose additional details to the stock exchange(s): i. name of parties to the agreement; ii. nature of the agreement; iii. date of execution of the agreement; iv. details and reasons for amendment or alteration and impact thereof (including impact on management or control and on the restriction or liability quantified earlier) v. reasons for rescission and impact thereof (including impact on management or control and on the restriction or liability quantified earlier).	Not Applicable

Annexure-F- Closure of non-operational wholly owned subsidiaries

Disclosure under Regulation 30 of the SEBI Listing Regulations, 2015 read with SEBI Master Circular issued vide circular no. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 – Closure of non-operational wholly owned subsidiaries (Para B (2) of Part A of Schedule III)

S. No.	Particulars	Bumjin India Audio Products Private Limited ("Bumjin India")	EPACK Electronic Component Private Limited ("EECPL")
1.	Date on which binding agreement, if any, has been entered for sale of such unit / division / subsidiary	Not Applicable.	Not Applicable
2.	Amount and percentage of the turnover or revenue or income and net worth of the listed entity contributed by such subsidiary during the last financial year	Bumjin India has not commenced business. Its revenue for FY 2025-26 was Nil. Net worth of Bumjin India as on March 31, 2026 was Rs. (12.30) Lakhs representing (0.01)% of the Standalone net worth of the Company.	EECPL has not commenced business. Its revenue for FY 2025-26 was Nil. Net worth of EECPL as on March 31, 2026 was Rs. (7.92) Lakhs representing (0.01)% of the Standalone net worth of the Company.
3.	Date of closure or estimated time of closure	The application for strike-off is proposed to be filed with the Registrar of Companies in due course. The company shall stand dissolved upon its name being struck off from the Register of Companies.	The application for strike-off is proposed to be filed with the Registrar of Companies in due course. The company shall stand dissolved upon its name being struck off from the Register of Companies.
4.	Reasons for closure	Bumjin India was incorporated as the joint venture company under the Joint Venture Agreement dated July 24, 2025 between the Company and Bumjin Electronics Co., Limited, Republic of Korea, as disclosed on July 24, 2025. The Board has also approved the termination of the said Joint Venture Agreement by mutual consent. Bumjin Electronics Co., Limited has not subscribed to any	The company has not commenced operations



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		shares of Bumjin India, which continues to be a wholly owned subsidiary of the Company, and it has not commenced business. The disclosure in respect of the termination shall be made upon execution of the Termination Agreement.	
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