EPACK PREFAB
RAPID CONSTRUCTION·EXCEEDING EXPECTATIONS
ISO 9001 & ISO 14001 Certified

EPACK PREFAB TECHNOLOGIES LIMITED
(Previously known as EPACK Prefab Technologies Private Limited and EPACK Polymers Private Limited)
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CIN No.: L74999UP1999PLC116066

November 03, 2026

National Stock Exchange of India Limited
Listing Department
Exchange Plaza, C-1 Block G, Bandra Kurla Complex Bandra [E], Mumbai – 400051

NSE Scrip Symbol: EPACKPEB
ISIN: INE0MLS01022

BSE Limited
Listing Department
Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai - 400001
BSE Scrip Code: 544540
ISIN: INE0MLS01022

Sub: Intimation of Investor Presentation on the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2026

Dear Sir/ Madam,

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

Pursuant to Regulation 46 of SEBI Listing Regulations, details of the Investor presentation, will also be made available on the Company's website at https://epackprefab.com/investor-relations.

Kindly take the same on record.

Thanking you,

For **EPACK Prefab Technologies Limited**

Sanjay Singhania
Digitally signed by Sanjay Singhania
Date: 2026.11.03 09:15:45 +05'30'

Sanjay Singhania
Managing Director and CEO

Encl.: as above

EPACK Prefab Technologies Limited

Investor Presentation | Nov 2026

India's integrated prefab platform with scale, speed and sector diversification

Pending Order Book	PEB Capacity	H1 Revenue
14,625 Mn	158.4k	₹8,670 Mn
30 Sept 2026	MTPA	
+59.0% YoY		+18.9% YoY



Disclaimer

This presentation has been prepared solely for information purposes and does not constitute an offer, recommendation or invitation to purchase or subscribe to any securities. Any offering of securities would be made only through the applicable statutory offering document.

The information has been prepared from sources the Company considers reliable. However, no representation or warranty, express or implied, is made as to its accuracy, completeness, fairness or reasonableness, and no reliance should be placed on it as a complete statement of the matters discussed.

Certain statements in this presentation are forward-looking and are subject to risks and uncertainties, including changes in market conditions, project execution, competition, economic factors, regulations, and financing costs. Actual results may differ materially. The Company does not undertake to update forward-looking statements except as required by law.

Private & confidential

Forward-looking statements

Use with the full statutory documents



EPACK PREFAB

RAPID CONSTRUCTION-EXCEEDING EXPECTATIONS

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01 EXECUTIVE SUMMARY



Executive snapshot

Key takeaways from the Management Desk



Management message

"Prefab is evolving from a niche product into a bottleneck solution for India's construction and infrastructure needs."

Revenue growth

18.9% YoY

H1 FY27 vs H1 FY26

Financial position

Net cash ~ ₹254 Mn

A+ rating reaffirmed by ICRA

Capacity in place*

158,422 MTPA PEB

2.1 Mn Panel Capacity

Order visibility

₹ 14,625 Mn

Pending order book on 30 Sept 2026

Current strategic focus

- Renewables • Data centres • Semiconductors • Power and Energy including EV • Logistics
- Large-scale prefab use cases where speed of construction is critical
- Adding capacity in Mambattu, Ghiloth and Gujarat ahead of the demand Surge

Mambattu brownfield Line 1 in production since Apr-26

Ghiloth greenfield commissioning done Production will Start in Nov 26

Gujarat Phase 1: Likely to start in Jan/Feb 2027

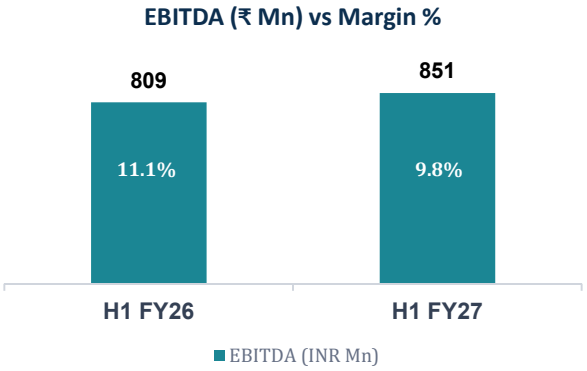
Capacity as on 30th October 2026

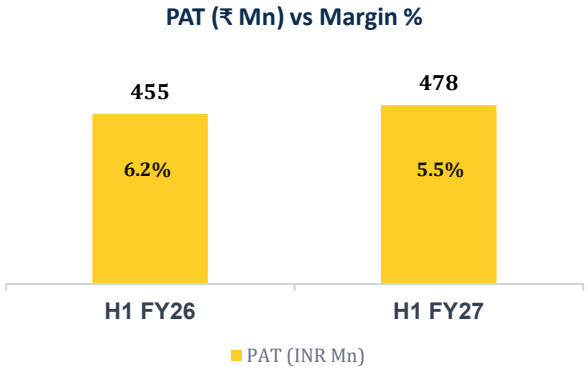
EXECUTIVE SUMMARY

H1 FY2027 Performance Snapshot vs H1 FY2026

Revenue growth led by Prefab execution; Margins absorbed input-cost inflation and Cash was invested to meet the increasing need of working capital

REVENUE	EBITDA / MARGIN	PAT / MARGIN	ORDER BOOK	Prefab Revenue
₹8,670 Mn	₹851 Mn | 9.8%	₹478 Mn | 5.5%	₹ 14,625 Mn	₹ 7,745 Mn
+18.9% YoY	+5.1% YoY EBITDA	+5.0% YoY PAT	+59.0% YoY	+18.8% YoY





GROWTH WITH MARGIN HEADWINDS

- **Highest-ever quarterly revenue of ₹5,011 Mn in Q2 FY27 (+15.5% YoY, +37% QoQ)**
- **EBITDA margin at 9.8% vs 11.1%; Steel and input costs rose because of geopolitical pressures**
- **We continue to be Net cash Positive at ₹254 Mn after funding capex and higher working capital**

PEB Capacity Utilization	77.80%	Sandwich Panel Capacity Utilization	48.50%

PEB Built up Capacity is 100% Utilized across all the units giving us the confidence to start Gujarat even faster.

From the MD's Desk

Dear Shareholders,

I am pleased to share our results for the second quarter and first half of FY27.

In H1 FY27, revenue from operations grew 18.9%YoY to Rs 8,670 Mn. **Q2 revenue of Rs 5,011 Mn was our highest ever for a quarter** 37% over Q1. H1 EBITDA rose to Rs 851 Mn and PAT rose to Rs 478 Mn demonstrated on back of strong execution.

Gross margins were compressed than last year (resultant EBITDA margin 9.8% vs 11.1%) because of steel price volatility and other input costs rose faster than we could pass them on in orders already being executed. Operating leverage definitely kicked in with other expenses falling to 12.1% of revenue from 13.1%. Price revisions on new orders and long-term sourcing arrangements are being implemented, and we expect gross margins to recover over the coming quarters with new orders being priced suitably according to new prices.

Working capital increased during the half as we executed large renewable and industrial projects, expected to be realized as per contractual milestones. We have also focused on strategic inventory build-up to plan for minimal disruptions w.r.t availability and pricing of key raw materials. We remain net cash positive at Rs 254 Mn, and ICRA has reaffirmed our A+ rating. Focus on getting the working capital back to ~40 days is a Key H2 Priority.

Very happy to share that across all our PEB Units, capacity utilization has been exceptional. All our built-up capacity was utilized, giving us the confidence that our regional strategy continues to work. Gujarat Phase 1 is progressing on track to add capacity in the West. **We remain committed to our FY27 targets** and to using our IPO proceeds with discipline.

Our Ghiloth sandwich panel line has commenced at the same time we have almost utilized 48.5% of our sandwich panel line. This embarks a new phase of growth in North for the Panel business for us.

Thank you for your continued confidence in EPACK Prefab Technologies Limited.

H1 FY27: Revenue up 18.9%, EBITDA up 5.1%; A+ Rating Reaffirmed by ICRA Net Cash continues to be Positive

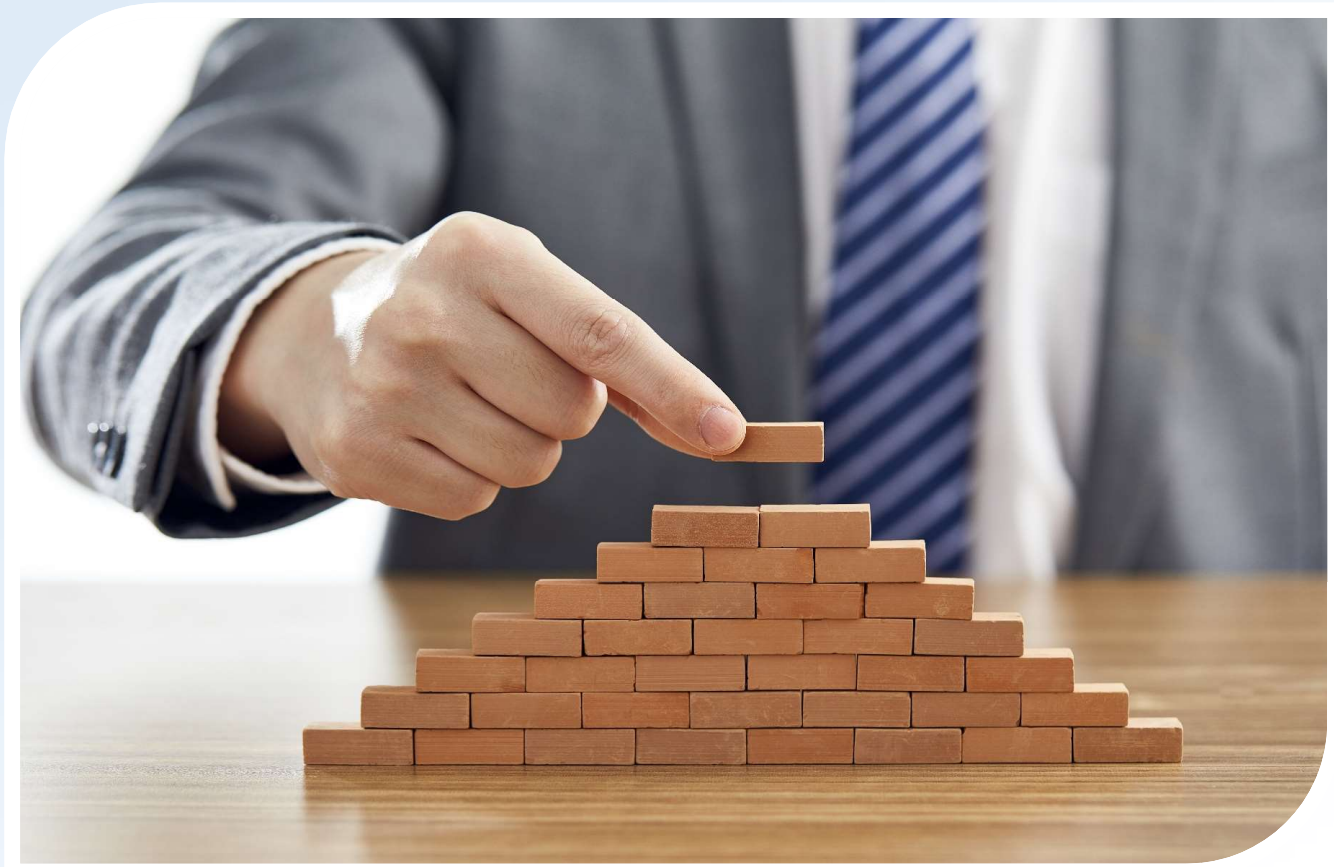


	H1 FY 27	H1 FY 26	Change
Revenue	INR 8,670 Mn	INR 7,293 Mn	+18.9%
EBITDA/ EBITDA Margin	INR 851 Mn 9.81%	INR 809 Mn 11.10%	+5.1%
PAT/PAT Margin	INR 478 Mn 5.51%	INR 455 Mn 6.24%	+5.0%
Net Working Capital Days	60	23	(37) days
Order Book Pending	INR 14,625 Mn as on 30th Sept 2026	INR 9,200 Mn as on 30th Sept 2025	+59.0%

Net working capital days annualised for H1. H1 FY26 cash flow as per current regrouped comparatives (₹828 Mn as reported last year).

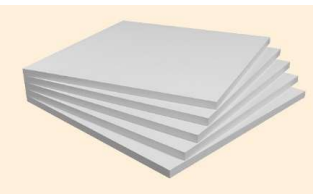
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02 COMPANY KEY STRENGTHS



1 Strong and Diverse Market Presence with Comprehensive Offerings

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PEB	Sandwich Panels	LGSF	Metal Doors	Aluminium Windows
				

1 Pre-engineered Steel Buildings



Modular design enabling easy expansion, reconfiguration, and flexibility

2 Prefabricated Structures



High-quality, easy to install, modular structures for wide applications

3 Sandwich Insulated Panels



Diverse portfolio offering superior fire resistance, sound insulation and thermal resistance

4 Light Gauge Steel Frames (LGSF)



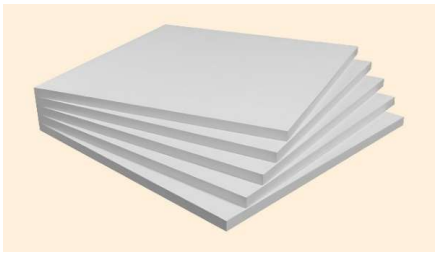
Building solutions using cold -formed steel, offering durable and cost-effective solutions

5 Standard Modular Solutions



Compact, modern, cost-effective solutions, quick deployment at project sites

6 EPS Packaging



Products to meet requirements for protective packaging, construction and insulation applications

2 Trusted by Marquee Customers across Multiple Industries

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Having served a diverse base of customers

AVAADA
EMMVEE
INOXSOLAR
safari
CENTURYPLY
INDIA GLYCOLS LIMITED
JK TYRE TOTAL CONTROL
Reliance Industries Limited
ROYAL ENFIELD
AIS Asahi India Glass Ltd.
C.R.I. PUMPS
GOLD PLUS FLOAT GLASS Indian Values. Global Standards.
ADITYA BIRLA GROUP
Premier Energies

Completed construction of 1.5 Lakh sq. ft. factory in just 150 hours



Factory : Mambattu (Andhra Pradesh)

Awarded Certificate
by Golden Book of World Records for "**fastest erection of pre-engineered factory**"

Star performer Award

Emerging Star Performer Award
From Tata Steel for efficient and on-time project delivery (2023)

2 Trusted by Marquee Customers across Multiple Industries

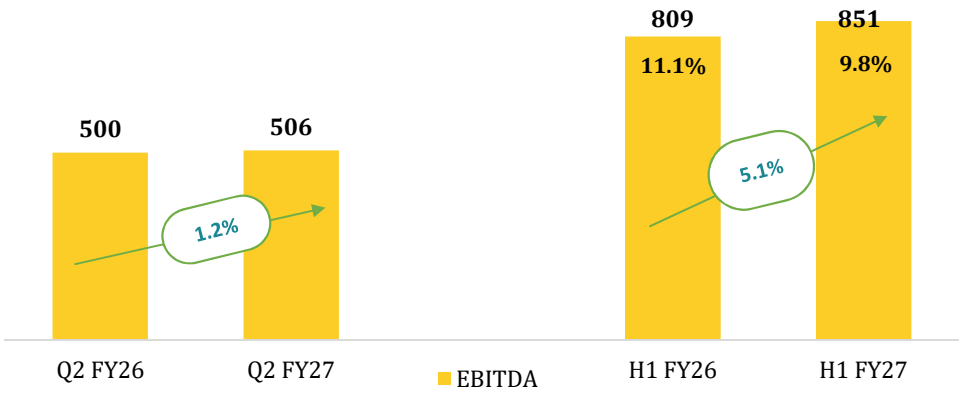


3 Quarterly and Half-Yearly Performance

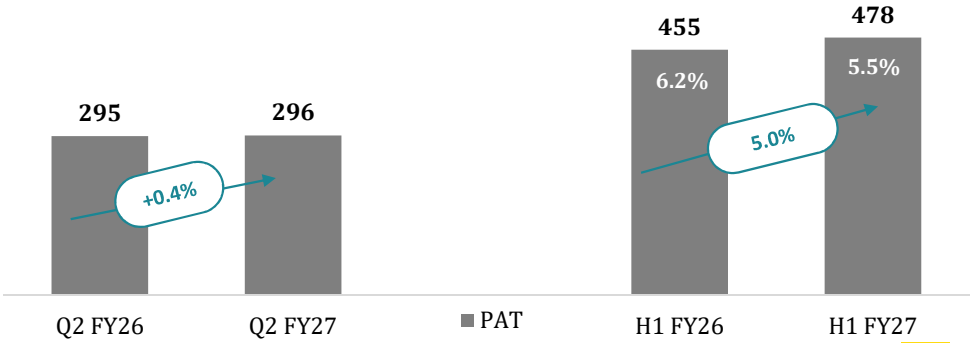
Revenue from Operations (INR Million)



EBITDA (INR Million)



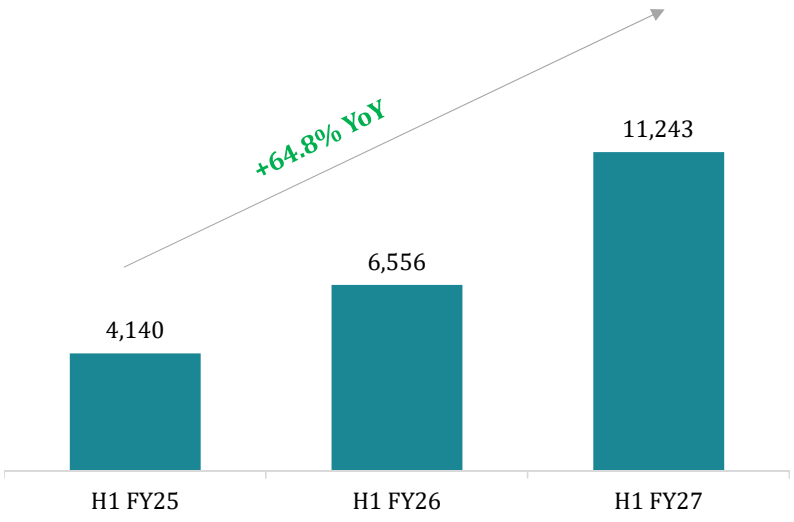
PAT (INR Million)



Figures have been Rounded off to the Nearest Millions

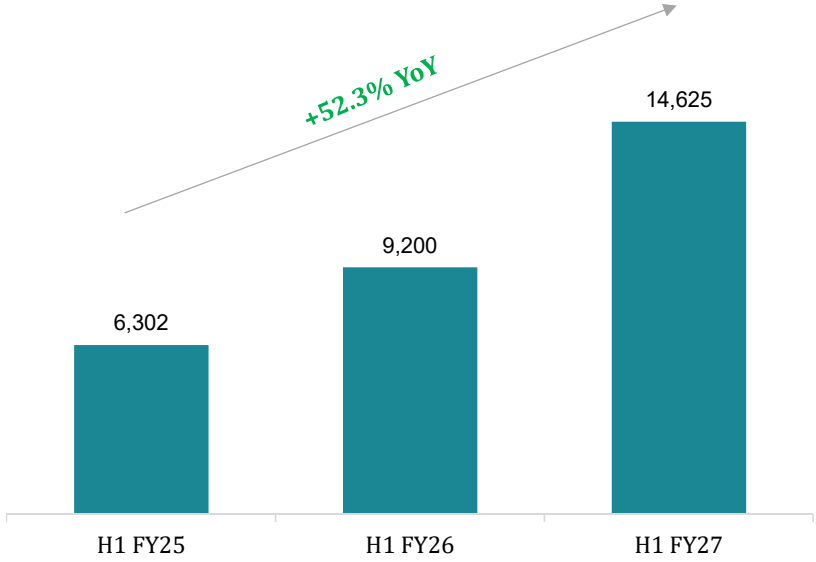
3 Strong Order Book driven by Industry Agnostic and Diversified Customer Base (1/2)

Net Order Book received during H1 (INR Million)



Demonstrated strong and sustained growth in order inflows over the last three years

Pending Order Book as on H1

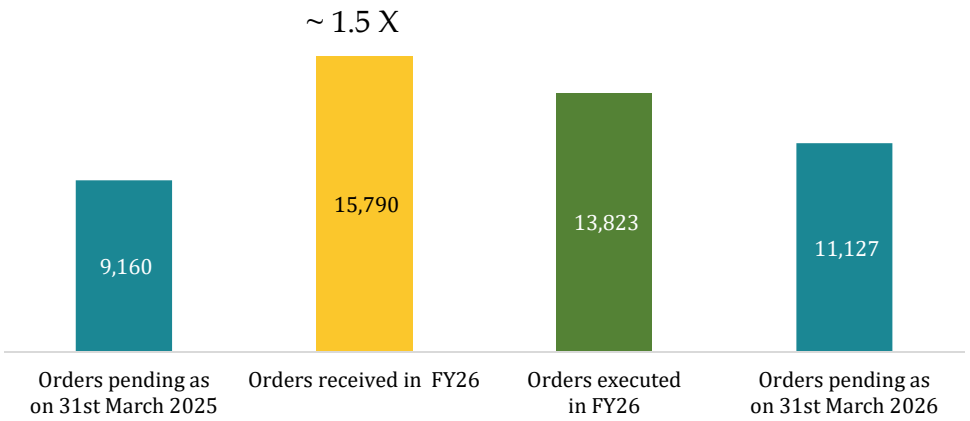


Strong order book position providing visibility into sustained revenue growth

Figures have been Rounded off to the Nearest Millions

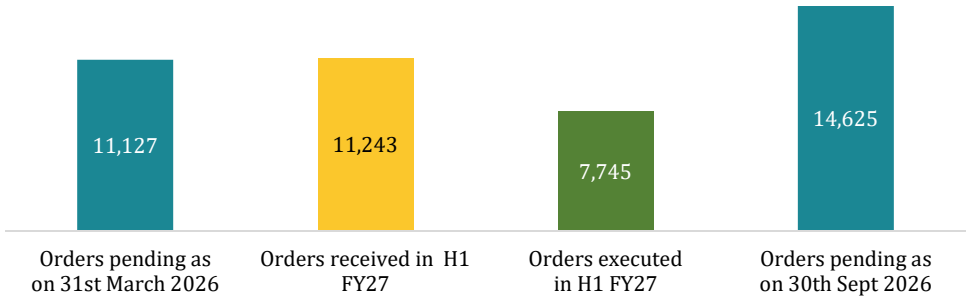
3 Strong Order Book driven by Industry Agnostic and Diversified Customer Base (2/2)

Prefab Order Book Demonstrating quick turnaround of Projects



Major Order Received Emvee, HEC, SAEL, United Breweries Limited

Highest-ever order book; Emvee order of ~ INR 165 Cr



Some of the Order Book received during the year may be cancelled

Order Booking By Region

Region	No. of Orders	% of Total Value
North	104	25.5%
Central	15	2.0%
West	33	26.4%
East	30	4.0%
South	100	41.7%
Exports	3	0.4%
TOTAL	285	100.0%

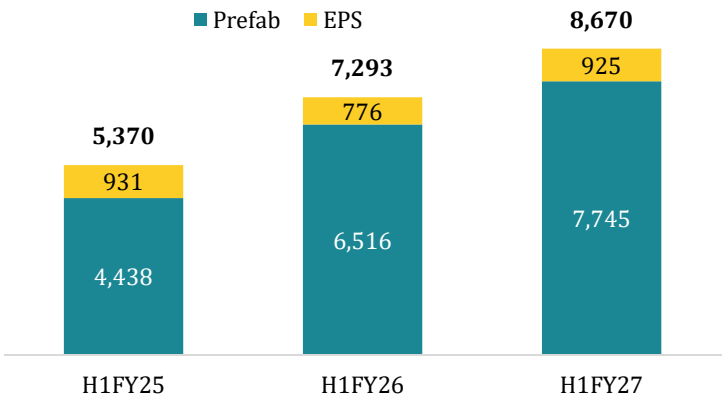
INR 14,625 Mn

Prefab order book pending showing a clear visibility over next ~11 Months

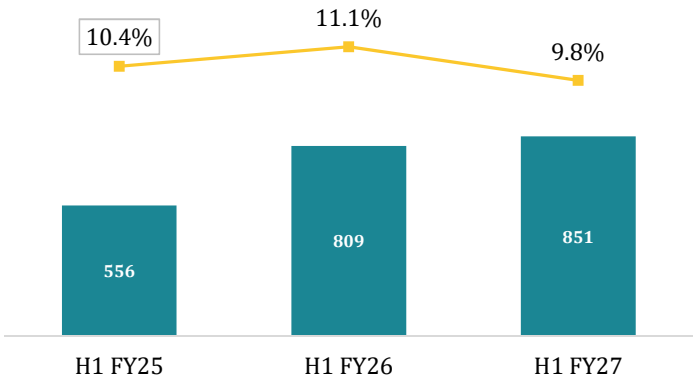
We have emerged as a clear First Choice in renewable Sector and with growth poised in this sector we also see a clear growth opportunity in Semi Conductor and Solar

4 Demonstrated Superior Financial Performance over Years (1/2)

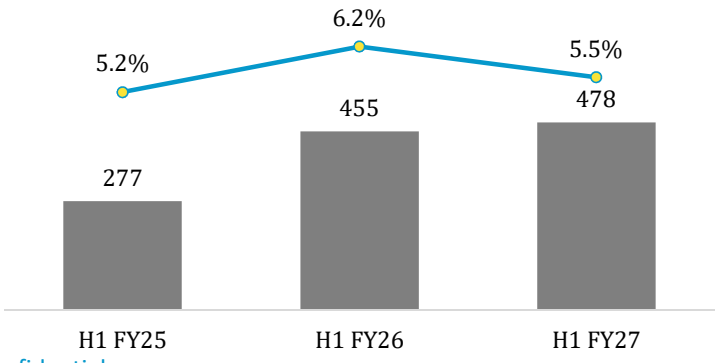
Revenue (INR Million)



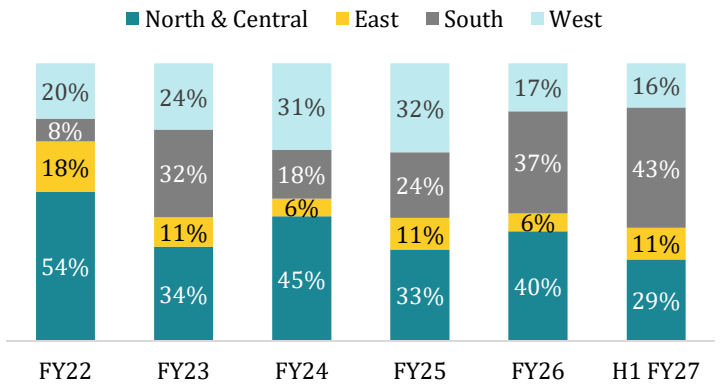
EBITDA (INR Million) and Margin



PAT (INR Million) and Margin



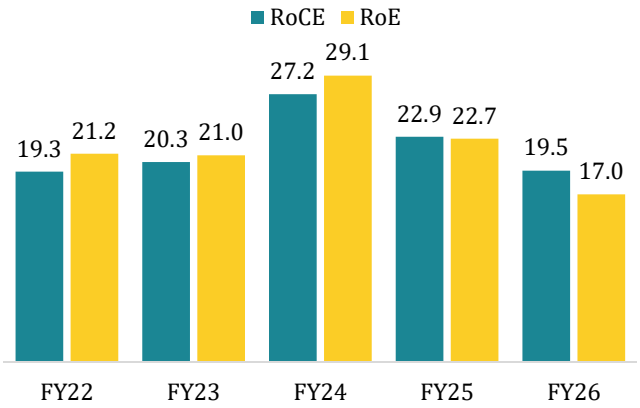
Region wise sales distribution of Prefab Business



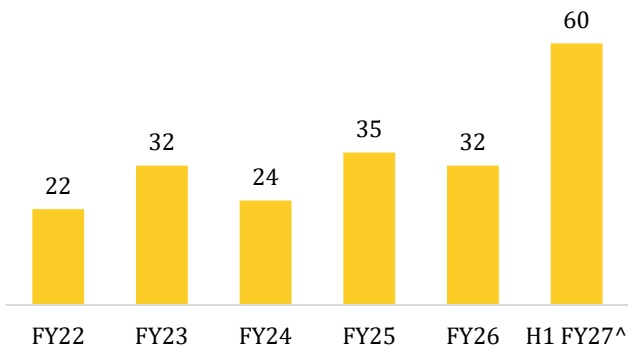
Figures have been Rounded off to the Nearest Millions

4 Demonstrated Superior Financial Performance over Years (2/2)

Return Ratios (%)

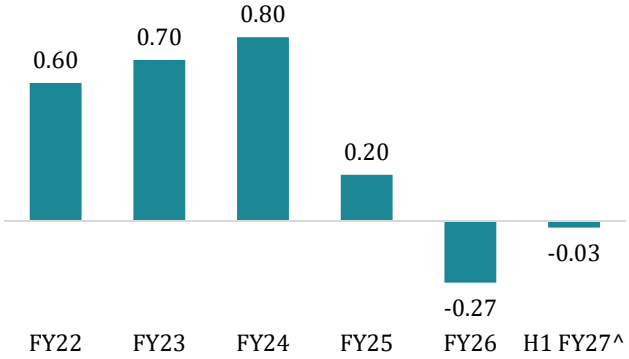


Working Capital Cycle (Days)

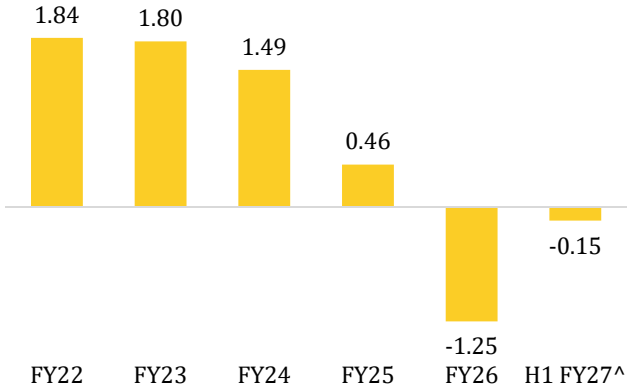


- **Executed large renewable and industrial projects, expected to be realized in Q3 FY27 based on contractual milestones**
- **Strategic build-up of inventory to minimize disruption w.r.t to raw material volatility**

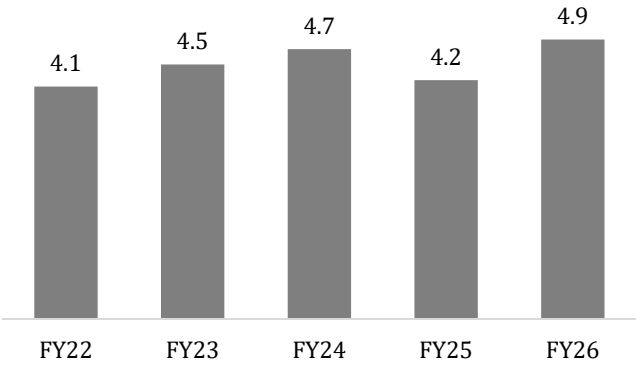
Net Debt / Equity



Net Debt / EBITDA



Net Fixed Asset Turnover Ratio



^ H1 FY27: RoCE, RoE, working capital days and Net Debt/EBITDA annualised; cash flow from operations for six months. Net debt is net of cash, bank balances and liquid investments.

Private and Confidential

4 H1 FY27 EBITDA Bridge: Margins Moderated on Temporary Input-cost Pressure

Cost structure (% of revenue)

Item	H1 FY26	H1 FY27	Change
Gross margin	34.3%	32.0%	-238 bps
Employee cost	10.2%	10.0%	16 bps
Other expenses	13.1%	12.1%	93 bps
EBITDA margin	**11.1%**	**9.8%**	**-128 bps**

Gross margin % = (revenue - cost of materials consumed incl. change in inventories) / revenue

Gross margin

Subdued by a temporary rise in raw material prices amid geopolitical conditions

Outlook

Price revisions on new orders and long-term sourcing arrangements expected to restore margins over the coming quarters

Operating costs

Employee cost and other expenses lower on account of operational efficiencies

4 Income Statement

Particulars (INR Million)	Q2 FY27 A	% of Rev from Opn	Q1 FY27 B	% of Rev from Opn	Q2 FY26 C	% of Rev from Opn	YoY Change % (A-C)/C	H1 FY27 D	% of Rev from Opn	H1 FY26 E	% of Rev from Opn	YoY Change % (D-E)/E
Revenue from Operations	**5,011**		**3,658**		**4,339**		***15.5%***	**8,670**		**7,293**		**18.9%**
Other Income	36		38		28		*27.6%*	73		53		38.3%
Total Income	**5,047**		**3,696**		**4,367**		***15.6%***	**8,743**		**7,346**		**19.0%**
EXPENSES												
Cost of Materials Consumed & Changes In Inventories of WIP & Finished Goods	**3,429**	***68.4%***	**2,470**	***67.5%***	**2,855**	***65.8%***	***20.1%***	**5,899**	***68.0%***	**4,788**	**65.7%**	**23.2%**
Employee Benefits Expense	454	*9.1%*	414	*11.3%*	404	*9.3%*	*12.4%*	868	*10.0%*	742	10.2%	17.0%
Finance Costs	87	*1.7%*	77	*2.1%*	81	*1.9%*	*8.3%*	164	*1.9%*	151	2.1%	9.0%
Depreciation and Amortization Expense	67	*1.3%*	64	*1.8%*	57	*1.3%*	*17.5%*	131	*1.5%*	108	1.5%	21.1%
Other Expenses	623	*12.4%*	429	*11.7%*	581	*13.4%*	*7.2%*	1,052	*12.1%*	953	13.1%	10.4%
Total Expenses	**4,659**		**3,454**		**3,977**		***17.2%***	**8,114**		**6,742**		**20.3%**
EBITDA (Does not include Other Income)	**506**	***10.1%***	**345**	***9.4%***	**500**	***11.5%***	***1.2%***	**851**	***9.8%***	**809**	**11.1%**	**5.1%**
Profit / (loss) before share of profit/(loss) of associate and Exceptional Items and Tax	**387**	***7.7%***	**242**	***6.6%***	**391**	***9.0%***	***-0.8%***	**629**	***7.3%***	**604**	**8.3%**	**4.2%**
Share of Profit/(Loss) of Associate	-		-		-			-		-		
Profit / (loss) before tax	**387**	***7.7%***	**242**	***6.6%***	**391**	***9.0%***	***-0.8%***	**629**	***7.3%***	**604**	**8.3%**	**4.2%**
Tax expense	92	*1.8%*	60	*1.6%*	96	*2.2%*	*-4.4%*	152	*1.7%*	149	2.0%	2.0%
Profit/(Loss) for the year from Continuing Operations	**296**	***5.9%***	**182**	***5.0%***	**295**	***6.8%***	***0.4%***	**478**	***5.5%***	**455**	**6.2%**	**5.0%**

Figures have been Rounded off to the Nearest Millions

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5 IPO Proceeds: ₹2,085 Mn of ₹3,000 Mn Utilised till 30th Sept 2026

Fresh Issue

Equity shares of face value ₹ 2, aggregating up to ₹ 3,000 million

Offer for sale

Up to 10,000,000 equity shares of face value ₹ 2, by the Promoter / Promoter Group Selling Shareholders

Objects of fresh issue

Financing the capex for setting new facility at Ghiloth, Rajasthan

…for manufacturing continuous Sandwich Insulated Panels and Prefab

INR 1,030 Mn
Work in progress; completion timeline extended to Mar-27

Spent ~ 653 Mn

Financing the capex for expansion of Mambattu facility in Andhra Pradesh

…for increasing the pre- engineered steel building capacity

INR 582 Mn
Line 1 in production since Apr-26

Spent ~ 400 Mn

Repayment and/or pre-payment, in full or part, of certain borrowings

Paid INR 700 Mn
Without any prepayment penalty

Spent 700 Mn

General corporate purpose and Share Issue expenses

INR 689 Mn
GCP used for working capital & taxes

Spent ~ 333 Mn

Unutilised ₹915 Mn in bank FD and Monitoring Account. GCP spend incl. ₹148 Mn issue expenses.
Source: certificate to CARE (monitoring agency).

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03 INDUSTRY OVERVIEW



Growth Drivers for Indian Prefab Building Industry

Sunrise Sectors Driving Industry Growth

Logistics and Cold Storage warehouse

- Warehousing and cold storage to attract investments of INR 460-500 billion between FY25-FY29E
- Prefab structures are beneficial due to scalability and rapid installation
- Clients like Vadialal, NDR, Horizon etc.

Data Centres

- India Data centre capacity to grow at 30% CAGR to 2000-2300 MW by FY27P from 900-950 MW in FY24
- Increasing penetration of PEB in data centres
- Clients like Ctrl S etc.

Energy / Healthcare

- Growing focus on renewable energy to fuel demand for prefab
- Expansion of healthcare infra has heightened demand for temporary and permanent medical facilities
- Clients like Waree, Avada, Premier, Rayzon etc.

Semi Conductor

- India Semiconductor Mission (₹76,000 crore outlay) supports fabs, OSAT, and design incentives, aiming for a $100-110 billion market by 2030. 100% FDI is allowed automatically in ESDM, with ECMS targeting ₹59,350 crore investments
- Key Clients Include – Royal Enfield, CRI Pumps , UKB

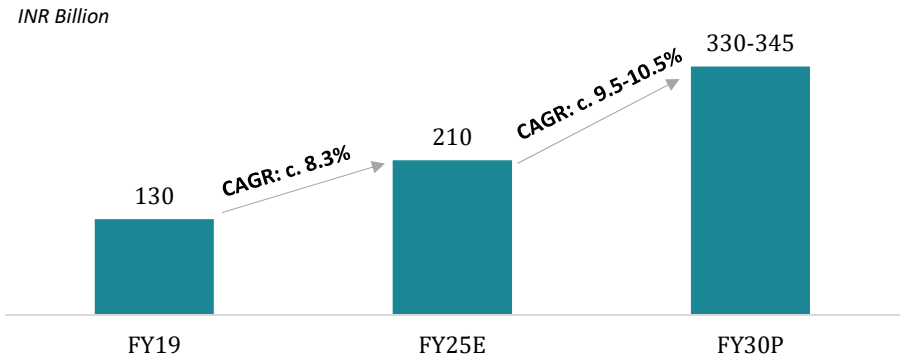
Electricals & Auto Ancillaries

- India's electrical equipment market is projected to grow by USD 95.31 billion from 2024-2029 at a CAGR of 15.6%, fueled by urbanization, renewable energy integration, and smart grid technologies.
- The auto ancillaries sector achieved FY25 turnover of $80.2 billion, up 9.6% YoY, with a 14% CAGR over five years. In Apr-Sept FY26, turnover rose 6.8% YoY to ₹3.56 lakh crore ($40 billion), supported by OEM demand and a 9% aftermarket surge. Projections indicate 7-9% growth in FY25 and 8-10% in FY26, backed by premiumization, EV components, and capex of ₹150-300 billion annually.

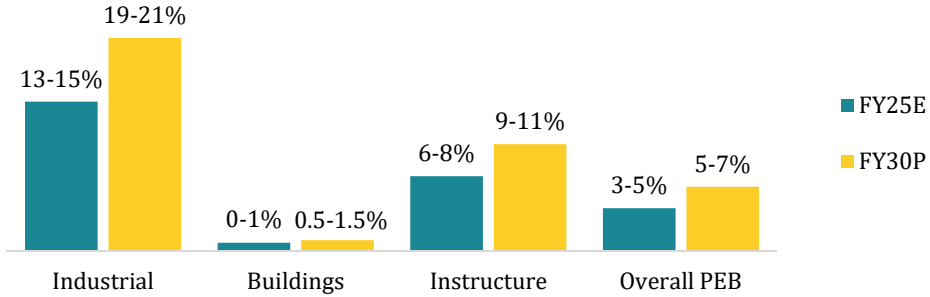
Private and Confidential

Significant Growth in Indian PEB Industry with Shift towards Organized Sector

India's Pre-engineered Buildings Industry

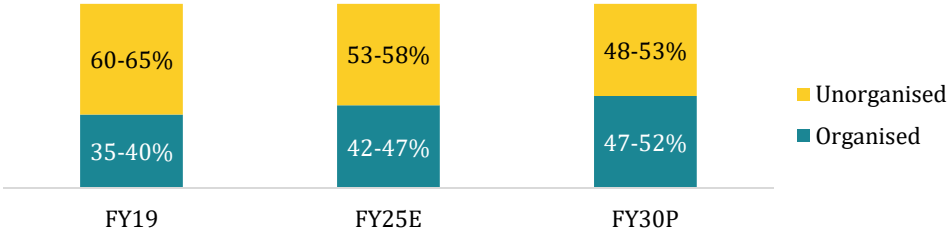


Penetration of PEB in India

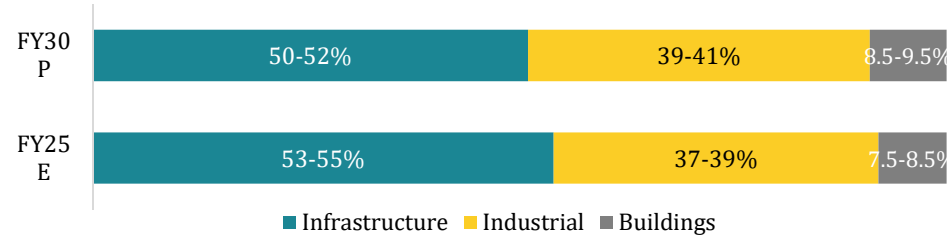


Indian PEB industry is expected to expand significantly, with increasing penetration across sectors

Share of Organised Sector Growing Rapidly



Industrial Segment to Drive Faster Growth



Market share of organized players has been consistently increasing in the industry with higher growth expected to come from industrial segment

Source : CRISIL Report, RHP

EPACK PREFAB
RAPID CONSTRUCTION-EXCEEDING EXPECTATIONS

04 COMPANY OVERVIEW



1 EPack Prefab: One of the Fastest Growing End-to-end Prefab Solution Providers in India

34.2% Revenue CAGR in Prefab business, Fastest Growing (FY22-26) among industry peers

36.1% EPack's Revenue CAGR for overall business in similar period

EPack growth pace is more than 4 times of Industry growth

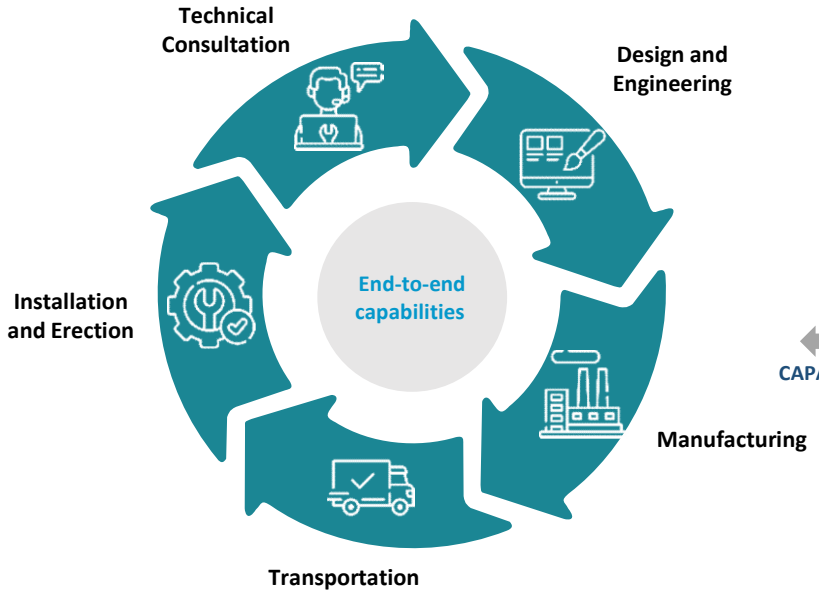
CAGR 8.3%
(FY19-26)
Prefab Industry Growth

About **4.5x**

CAGR 34.2%
(FY22-26)
EPack Prefab Business

Order Book Prefab growth Continues to be over 34.5 %

Leading Provider of Prefab Turnkey Solutions…



CAPABILITIES BUILT OVER 25+ YEARS

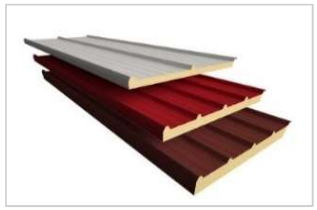
… With a Diverse Portfolio of PEB / Prefabricated Structures


Pre-engineered Steel Buildings

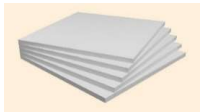

Prefabricated Structures


Light-gauge Steel Frames


Standard Modular Solutions


Sandwich Insulated Panels

Comprehensive EPS Solutions



Expanded Polystyrene (EPS) Packaging Products to meet requirements for **protective packaging, construction and insulation applications**

8%
Market Share in India in EPS

Private and Confidential

2 Strategically Located Manufacturing Facilities with In-house Design Capabilities

3 manufacturing facilities located strategically to cater customers across the country Gujarat Expansion on the Cards

1,58,422 MTPA
Total PEB Capacity *

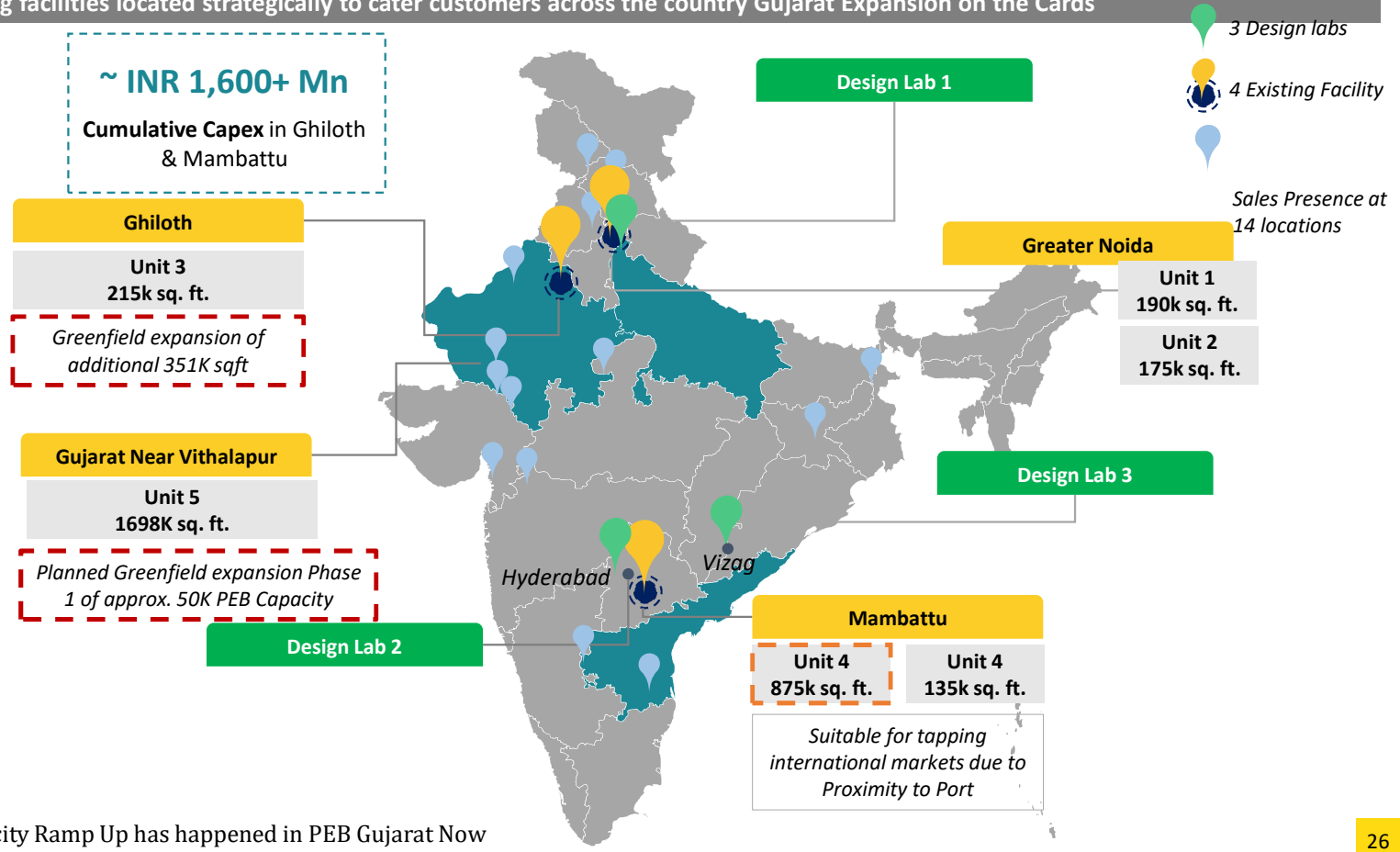
21,10,000 SQM
Total Sandwich Panels Capacity*

8,400 MTPA
Total EPS Packaging Capacity*

77.5%/48.5%
Prefab / **Sandwich Panel Capacity Utilization as on Sep 26

2.2+ Million SQM
Total Land Area across Facilities

~ INR 1,600+ Mn
Cumulative Capex in Ghiloth & Mambattu



As Capacity Ramp Up has happened in PEB Gujarat Now becomes very important for us. Likely by end of Jan/Feb

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** Capacity as on 30th Oct. 2026*

- Greenfield expansion *Brownfield expansion*

** Sandwich Panel Capacity includes one line in Greater Noida and one at Mambattu and one at Ghiloth

EPACK PREFAB
RAPID CONSTRUCTION-EXCEEDING EXPECTATIONS

05 FUTURE OUTLOOK



FY2027 Outlook and Strategic Priorities

Order book, capacity expansion and sector exposure support the next phase of growth; FY27 guidance maintained

Our Outlook continues to be :₹1,900–₹1,950 Cr revenue | EBITDA margin 10.5% | PAT margin 6.0% to 6.5% | Capex of Approx ₹150 Cr | Net Working Capital ~40 days

Capacity expansion

Mambattu Second Line addition; Gujarat Phase 1 addition

Geographic expansion

Strengthen West India while continuing to tap opportunities in North and South India

Customer wallet share and look for more partnership/opportunities

Drive repeat orders through quality, cost efficiency, timely execution and complementary products

Tech & design capabilities

Enterprise-level systems and in-house design efficiency to improve turnaround and profitability

Green construction

Increase revenue share from environment-friendly structures and certified insulated panels

EPACK PREFAB

RAPID CONSTRUCTION-EXCEEDING EXPECTATIONS



Corporate Office : 51-52 Riana Tower 8th Floor Sector 136 Uttar Pradesh 201304
Email: rahul.agarwal@epack.in


WWW
iDeA
45% is SALE!
25%
TEAM
internet
MARKETING
SUCCESS
CLOUD

06 Appendix

Income Statement

For the Period ended (INR Million)	FY2022	FY2023	FY2024	FY2025	FY2026	Unaudited H1 FY27
Revenue from Operations	**4,501**	**6,568**	**9,049**	**11,339**	**15,253**	**8,670**
Other Income	31	37	15	66	174	**73**
Total Income	**4,532**	**6,605**	**9,064**	**11,405**	**15,428**	**8,743**
EXPENSES						
Cost of Materials Consumed	3,181	4,751	6,524	7,576	10,493	**6,202**
Purchases of Traded Goods	-	-	-	-	-	**-**
Changes in Inventories of Finished Goods, Stock-In-Trade and Work-In-Progress	-69	-187	-398	-129	-325	**-303**
Employee Benefits Expense	303	394	650	1,010	1,503	**868**
Finance Costs	55	123	173	242	313	**164**
Depreciation and Amortization Expense	70	102	127	173	229	**131**
Other Expenses	731	1,095	1,403	1,705	1,988	**1,052**
Total Expenses	**4,271**	**6,278**	**8,478**	**10,577**	**14,202**	**8,114**
Profit / (loss) before share of profit/(loss) of associate and Exceptional Items and Tax	**261**	**327**	**585**	**828**	**1,226**	**629**
Share of Profit/(Loss) of Associate		0	-1	-19	**-**	**-**
Profit / (loss) before tax	**261**	**327**	**585**	**809**	**1,226**	**629**
Tax expense	66	87	155	216	298	**152**
Profit/(Loss) for the year from Continuing Operations	**195**	**240**	**430**	**593**	**928**	**478**

Figures have been Rounded off to the Nearest Millions

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Balance Sheet

Particulars (INR Million)	FY2022	FY2023	FY2024	FY2025	FY2026	As at 30th Sept 26
Share Capital	39	39	39	155	201	201
Retained Earnings	982	1,222	1,651	3,384	7,144	7,633
Shareholders' Equity	**1,021**	**1,261**	**1,690**	**3,539**	**7,345**	**7,834**
Long Term Borrowings	445	617	804	1,021	324	398
Deferred Tax Liabilities	55	61	74	88	113	130
Long Term Provisions	16	20	17	34	51	70
Other Long Term Liabilities	87	100	222	275	268	260
Total Long Term Liabilities	**603**	**797**	**1,117**	**1,419**	**757**	**857**
Short Term Borrowings	281	442	649	1,081	757	978
Trade Payables	816	1,249	1,830	2,233	3,978	4,635
Other Current Liabilities & Short Term Provisions	335	571	852	862	1,432	1,336
Total Short Term Liabilities	**1,432**	**2,262**	**3,331**	**4,176**	**6,167**	**6,949**
Total Equity & Liabilities	**3,057**	**4,320**	**6,137**	**9,134**	**14,269**	**15,640**
Tangible Assets (incl. CWIP & ROU)	1,436	1,511	2,339	3,030	4,133	4,460
Intangible Assets (incl. Goodwill)	37	37	42	42	41	40
Long Term Loans & Advances	-	-	-	-	45	-
Non Current Investments	-	20	19	75	38	38
Other Non Current Assets	0	111	6	0	140	300
Total Long Term Assets	**1,473**	**1,679**	**2,407**	**3,148**	**4,396**	**4,838**
Cash & Bank Balances	71	133	157	1,551	2,855	1,506
Current Investments	-	-	-	-	233	123
Inventories	550	817	1,379	1,515	2,657	3,623
Trade Receivables	658	1,202	1,265	2,053	3,088	4,529
Short Term Loans & Advances	11	16	67	15	69	65
Other Current Assets	293	474	862	852	971	955
Total Current Assets	**1,583**	**2,642**	**3,730**	**5,987**	**9,873**	**10,801**
Total Assets	**3,057**	**4,320**	**6,137**	**9,134**	**14,269**	**15,640**

Figures have been Rounded off to the Nearest Millions

Cash Flow Statement

Particulars (INR Million)	FY2025	FY2026	H1 FY26	Unaudited H1 FY27
Profit before tax	807	1,225	604	**629**
Depreciation, finance cost & other adjustments	381	396	215	**246**
Operating profit before working capital changes	**1,188**	**1,620**	**819**	**875**
(Increase)/decrease in trade receivables	(788)	(1,034)	(594)	**(1,441)**
(Increase)/decrease in inventories	(136)	(1,143)	(326)	**(966)**
Increase/(decrease) in trade & other payables	389	1,736	1,139	**657**
Other working capital changes	81	534	(59)	**(124)**
Direct taxes paid (net)	(177)	(332)	(52)	**(71)**
Net cash from operating activities (A)	**558**	**1,381**	**926**	**(1,069)**
Purchase of PPE & capital advances	(865)	(1,431)	(216)	**(619)**
Fixed deposits, investments, interest & others	(580)	(1,619)	356	**1,171**
Net cash from investing activities (B)	**(1,445)**	**(3,050)**	**140**	**552**
Proceeds from issue of shares (net)	1,257	2,857	2,899	**2**
Borrowings raised / (repaid), net	649	(1,022)	65	**295**
Finance costs & lease payments	(241)	(291)	(147)	**(176)**
Net cash from financing activities (C)	**1,665**	**1,545**	**2,817**	**120**
Net increase/(decrease) in cash (A+B+C)	**778**	**(125)**	**3,884**	**(397)**
Cash & cash equivalents at the beginning	15	793	793	**667**
Cash & cash equivalents at the end	**793**	**668**	**4,676**	**270**

H1 FY26 as per regrouped comparatives in the H1 FY27 results. Cash & cash equivalents exclude other bank balances (fixed deposits).

Figures have been Rounded off to the Nearest Millions

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EPack Prefab: Contributing Towards a Greener Future

EPack's Commitment to Sustainability

- Optimal resource use, minimal wastage and use of recyclable material leading to lower carbon footprint
- Energy-efficient designs - Integration of solar panels, natural lighting solutions and optimized ventilation systems
- Dust-free fabrication and assembly process, water-saving measures across sites
- Solutions comply with stringent environmental regulations and are eligible for LEED / GRIHA certifications



Significant Carbon Footprint Reduction Potential

Results^ of a study conducted by Conserve Consultants, showed significant reductions in carbon footprint of a PEB structure compared to an RCC structure

52%

Embodied Carbon Reduction

Use of lower impact materials in PEB vs. high carbon intensive materials used in RCC

6.5%

Operational Carbon Reduction

Improvement in building envelope, reducing HVAC load requirements

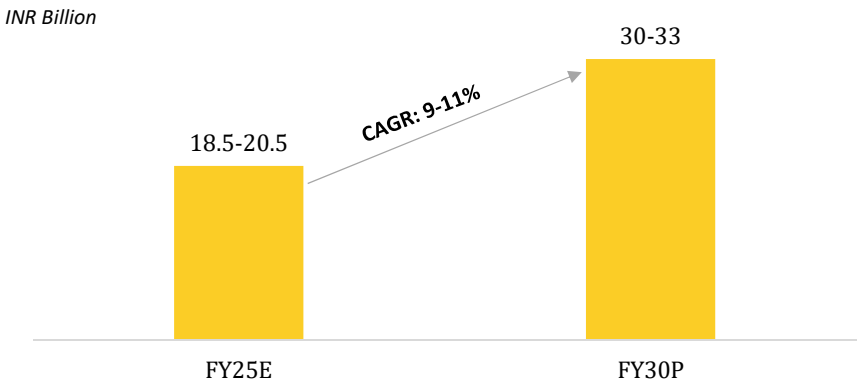
^PEB structure of 23,000 sqm designed by EPack Prefab was compared with baseline RCC model for simulations *Source : CRISIL Report. DRHP*

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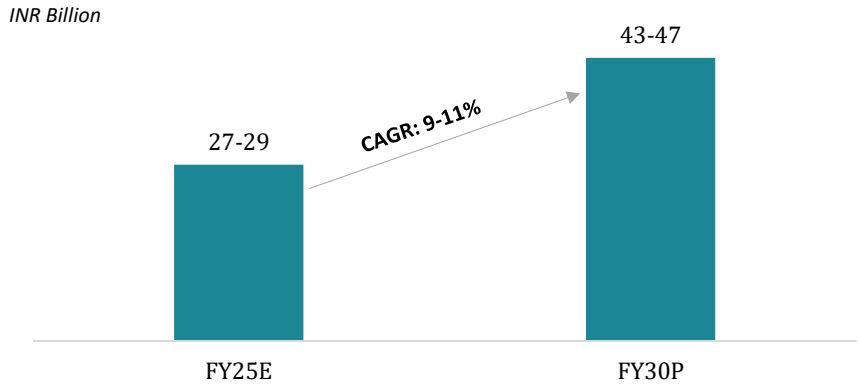
Strong Market Potential for Prefab Modular Structures and Sandwich Insulated Panels

Increasing Awareness and Growing End-use Segments to Drive Demand

Prefab Modular Structure Market



Sandwich Insulated Panel Market



Growth Drivers - Prefab Modular and Sandwich panels

- Growth in the food supply chain and cold storage
- Increasing popularity for cladding, roofing due to insulation and thermal capabilities
- Growing awareness of **non-conventional construction tech**
- Growth in end use segments like **pharma**, **E-Com and logistics**,**Data Centre** etc.
- Rise in **demand of data centres,** increasing **capacity additions for renewable energy and** SemiConductor

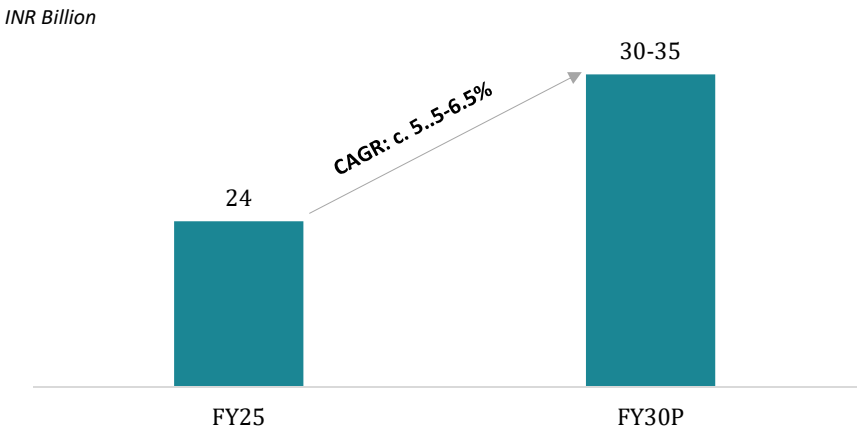
Source : CRISIL Report, RHP

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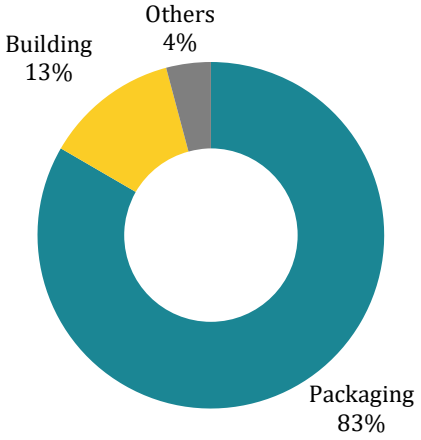
Market Potential for EPS Offerings in India

EPack Leading the Indian EPS market

EPS Market in India



Segmentation by Application (FY25)



Growth Drivers of Indian EPS Market

- **Increasing Construction Activities**
- **Rising Demand for Sustainable Packaging**
- **Consumer Preference for Convenience and Quality**
- **Growth in End-user Industries**

Source : CRISIL Report, RHP

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