



EPACK DURABLE LIMITED

(Formerly Known as EPACK Durable Private Limited)

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

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

January 20, 2026

Listing Department
BSE Limited ("BSE")
Department of Corporate Services
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001
Scrip Code: 544095
ISIN: INE0G5901015

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

Subject: Outcome of Board Meeting held on January 20, 2026

Dear Sir/Madam,

This is to inform you that the Board of Directors of EPACK Durable Limited ("the Company"), at its meeting held today i.e. January 20, 2026 have, *inter alia*, transacted the following businesses:

A. Unaudited Financial results

1. Approved the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Nine months ended December 31, 2025.
2. Took note of the Limited Review Report(s) on Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Nine months ended December 31, 2025.

B. On the recommendation of the Nomination and Remuneration Committee the re-appointment of following directors of the Company subject to approval of members of the Company:

3. Mr. Bajrang Bothra (DIN: 00129286) as a Whole Time Director of the Company, whose office will be liable to retire by rotation, for a period of Five (5) consecutive years from June 13, 2026 to June 12, 2031.
4. Ms. Priyanka Gulati (DIN: 07087707) as an Independent Director of the Company, not liable to retire by rotation, to hold office for a second term of 3 (three) consecutive years commencing from July 29, 2026 up to July 28, 2029 (both days inclusive).
5. Mr. Krishnamachari Narasimhachari (DIN: 07409731) as an Independent Director of the Company, not liable to retire by rotation, to hold office for a second term of 3 (three) consecutive years commencing from July 29, 2026 up to July 28, 2029 (both days inclusive).
6. Mr. Sameer Bhargava (DIN: 07115063) as an Independent Director of the Company, not liable to retire by rotation, to hold office for a second term of 3 (three) consecutive years commencing from July 29, 2026 up to July 28, 2029 (both days inclusive).
7. Mr. Shashank Agarwal (DIN: 00316141) as an Independent Director of the Company, not liable to retire by rotation, to hold office for a second term of 3 (three) consecutive years commencing from July 29, 2026 up to July 28, 2029 (both days inclusive).

The Board meeting commenced at 04:30 p.m. and concluded at 5:45 p.m.



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The disclosure as required under Regulation 30 of SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is attached herewith as **Annexure A**.

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

You are requested to take the same on record.

Thanking You,

For **EPACK Durable Limited**

Jyoti Verma
Company Secretary and Compliance Officer

Encl. As above.

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

TO THE BOARD OF DIRECTORS OF EPACK DURABLE LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **EPACK DURABLE LIMITED** (formerly known as "EPACK Durable Private Limited") ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), and its share of the net (loss) after tax and total comprehensive loss of its Joint venture for the quarter and nine months ended December 31, 2025 ("the Statement") being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Holding Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the following entities:
 - EPACK Durable Limited (Holding Company)
 - EPACK Manufacturing Technologies Private Limited (Subsidiary)
 - Bumjin India Audio Products Private Limited (Subsidiary incorporated on June 27, 2025)
 - EPACK Electronic Components Private Limited (Subsidiary incorporated on July 23, 2025)
 - EPACK Durable Global Sales L.L.C.- FZ (Subsidiary incorporated on September 26, 2025)
 - Epavo Electricals Private Limited (Joint Venture Company)
5. Basis for Qualified Conclusion

As stated in Note 4 of the Statements, 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.

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

7. We did not review the financial results of two (2) subsidiaries included in the consolidated financial results, whose financial information reflect total revenues of Rs. Nil and Rs. Nil for the quarter and nine months ended December 31, 2025 respectively, total net loss after tax of Rs. 11.75 Lakhs and Rs. 16.85 Lakhs for the quarter and nine months ended December 31, 2025 respectively and total comprehensive loss of Rs. 11.75 Lakhs and Rs. 16.85 Lakhs for the quarter and nine months ended December 31, 2025 respectively, as considered in the Statement. The consolidated financial results also include the Group's share of total net loss after tax of Rs. 234.05 Lakhs and Rs. 426.80 Lakhs for the quarter and nine months ended December 31, 2025 respectively and Total comprehensive loss of Rs. 233.79 Lakhs and Rs. 427.21 Lakhs for the quarter and nine months ended December 31, 2025 respectively, as considered in the Statement, in respect of a joint venture whose financial results have not been reviewed by us. These financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint venture, is based solely on the reports of the other auditors and the procedures performed by us as stated paragraph 3 above.

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



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


Akash Kumar Agarwal
Partner

(Membership No. 063092)
UDIN - 26063092TSYGFO5723

Place: Noida
Date: January 20, 2026



Statement of Consolidated Unaudited Financial Results for the Quarter and Nine months ended December 31, 2025

Particulars	(Rs in Lakhs)			
	Quarter ended		Nine Months ended	
	December 31, 2025	September 30, 2025	December 31, 2024	Year ended March 31, 2025
	Unaudited	Unaudited	Unaudited	Audited
Income				
Revenue from operations	42,775.34	21,326.26	37,683.73	2,17,087.07
Other Income	277.39	616.23	486.99	2,105.06
Total Income	43,052.73	21,942.49	38,170.72	2,19,192.13
Expenses				
Cost of materials consumed	31,422.18	17,060.79	31,583.92	1,80,257.44
Purchases of stock-in-trade	155.69	(409.41)	410.00	4,130.84
Change in inventories of finished goods and work-in-progress	4,069.16	1,321.36	(1,037.32)	(2,615.08)
Employee benefits expense	1,675.93	1,378.51	1,694.50	6,924.67
Finance costs	1,348.03	2,023.40	1,243.51	5,392.90
Depreciation and amortisation expense	1,361.06	1,350.69	1,211.19	4,739.27
Other expenses	2,282.79	1,921.29	2,622.24	12,620.68
Total expenses	42,314.84	24,646.63	37,728.04	2,11,450.72
Profit before share of profit/(loss) of joint venture and tax	737.89	(2,704.14)	442.68	7,741.41
Share of profit/(loss) of joint venture	(234.05)	(164.01)	(93.31)	(301.37)
Profit/(loss) before tax	503.84	(2,868.15)	349.37	7,440.04
Tax expense:				
Current tax	173.67	(487.40)	75.43	1,546.94
Deferred tax charge/(credit)	71.25	(156.15)	22.99	379.09
Total tax expense	244.92	(643.55)	98.42	1,926.03
Profit/(loss) for the period/year	258.92	(2,224.60)	250.95	5,514.01
Other Comprehensive income/(loss)				
Items that will not be reclassified to profit and loss				
Re-measurement gain / (loss) on defined benefit plans	(6.50)	(7.25)	(7.25)	(39.48)
Income tax relating to above	1.64	1.82	1.83	9.94
Share of other comprehensive income / (loss) of associate/joint venture (net)	0.26	0.04	0.35	0.02
Other Comprehensive income/(loss), net of tax	(4.60)	(5.39)	(5.07)	(29.52)
Total Comprehensive income/(loss) for the period/year	254.32	(2,229.99)	245.88	5,484.49
Profit/(loss) attributable to:				
a) Owners of the parent	258.92	(2,224.60)	250.95	5,514.01
b) Non Controlling interests	-	-	-	-
Other Comprehensive income/(loss) attributable to:				
a) Owners of the parent	(4.60)	(5.39)	(5.07)	(29.52)
b) Non Controlling interests	-	-	-	-
Total Comprehensive income/(loss) attributable to:				
a) Owners of the parent	254.32	(2,229.99)	245.88	5,484.49
b) Non Controlling interests	-	-	-	-
Paid up equity share capital (Face value of Rs 10/- per share)	-	-	-	-
Other equity	9,622.85	9,622.85	9,596.77	9,596.77
Earnings per share in Rs (Face value Rs 10/- per share)				
a) Basic	0.27	(2.32)	0.26	1.82
b) Diluted	0.27	(2.32)	0.26	1.82

Noida Durable Limited



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 nine months ended December 31, 2025 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 nine months ended December 31, 2025 were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on January 20, 2026.
- 2 The Holding Company has incorporated a wholly owned subsidiary i.e. "EPACK Electronic Component Private Limited" on July 23, 2025 and a wholly owned foreign subsidiary i.e EPACK Durable Global Sales L.L.C-FZ on September 26, 2025.
- 3 During the quarter ended December 31, 2025, the Holding company has advanced an additional Loan to Epavo Electricals Private Limited ('EPAVO') amounting to Rs 350 lakhs, aggregating the total loan to Rs 2,378 lakhs as on December 31, 2025.
- 4 As at December 31, 2025, 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 current quarter, the Holding Company filed a criminal complaint against the customer with the Economic offences wing ("EOW").
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.
- 5 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Holding Company has assessed the incremental impact of these changes on the basis of information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The incremental impact of Rs 145.00 lakhs primarily arising due to change in wage definition has been recorded under "Employee benefits expense" in the current period. The Holding Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 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 nine months ended December 31, 2025 is not fully comparable with those for the preceding period.

For EPACK Durable Limited

Place: Noida
Date: January 20, 2026

Ajay DD Singhanian
Ajay DD Singhanian
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** (formerly known as "EPACK Durable Private Limited") ("the Company"), for the quarter and nine months ended December 31, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Basis for Qualified Conclusion

As stated in Note 4 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.



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.



Place: Noida
Date: January 20, 2026

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

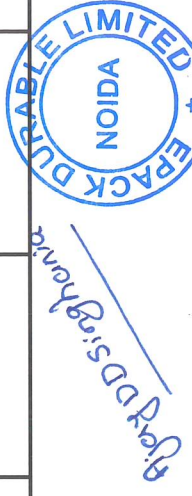
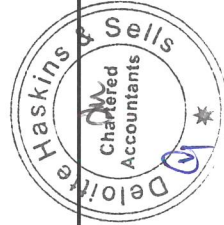

Akash Kumar Agarwal
Partner

(Membership No. 063092)
UDIN - 26063092DYWBLC8875



Statement of Standalone Unaudited Financial Results for the Quarter and Nine months ended December 31, 2025

Particulars	Quarter ended				Nine months ended		(Rs in lakhs)
	December 31, 2025		September 30, 2025		December 31, 2024		
	Unaudited		Unaudited		Unaudited	Audited	
Income							
Revenue from operations	42,775.34		21,326.26		37,683.73		2,17,087.07
Other Income	430.41		899.10		487.04		2,107.88
Total income	43,205.75		22,225.36		38,170.77		2,19,194.95
Expenses							
Cost of materials consumed	31,422.18		17,060.79		31,583.92		1,80,257.44
Purchases of stock-in-trade	155.69		(409.41)		410.00		4,130.84
Change in inventories of finished goods and work-in-progress	4,069.16		1,321.36		(1,037.32)		(2,615.08)
Employee benefits expense	1,675.93		1,378.51		1,694.50		6,924.67
Finance costs	1,344.63		2,029.85		1,243.51		5,392.90
Depreciation and amortisation expense	1,361.06		1,350.69		1,211.19		4,739.27
Other expenses	2,268.53		1,888.44		2,622.24		12,614.71
Total expenses	42,297.18		24,620.23		37,728.04		2,11,444.75
Profit/(loss) before tax	908.57		(2,394.87)		442.73		7,750.20
Tax expense:							
Current tax	173.67		(487.40)		75.43		1,546.94
Deferred tax charge/(credit)	53.74		(137.39)		46.48		380.59
Total tax expense	227.41		(624.79)		121.91		1,927.53
Profit/(loss) for the period/year	681.16		(1,770.08)		320.82		5,822.67
Other Comprehensive income/(loss)							
Items that will not be reclassified to profit and loss							
Re-measurement gain / (loss) on defined benefit plans	(6.50)		(7.25)		(7.25)		(39.48)
Income tax relating to above	1.64		1.82		1.83		9.94
Other Comprehensive income/(loss), net of tax	(4.86)		(5.43)		(5.42)		(29.54)
Total Comprehensive income/(loss) for the period/year	676.30		(1,775.51)		315.40		5,793.13
Paid up equity share capital (Face value of Rs 10/- per share)	9,622.85		9,622.85		9,596.77		9,596.77
Other equity							86,067.19
Earnings per share in Rs (Face value Rs 10/- per share) (Not annualised for the Quarters and Nine months)							
a) Basic	0.71		(1.84)		0.33		6.07
b) Diluted	0.71		(1.84)		0.33		6.07



Notes to standalone unaudited financial results:

- The above standalone unaudited financial results of EPACK Durable Limited (the 'Company'), for the quarter and nine months ended December 31, 2025 have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI Listing Obligations and Disclosure Requirement Regulations, 2015, as amended. The above standalone unaudited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on January 20, 2026.
- During the year ended March 31, 2024, the Company has completed its initial public offer (IPO) of 27,828,351 equity shares of face value of Rs 10 each at an issue price of Rs 230 per share, comprising fresh issue of 17,391,304 shares and offer for sale of 10,437,047 shares by selling shareholders. Pursuant to the IPO, the equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on January 30, 2024.

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

(Rs in Lakhs)

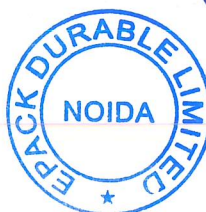
S.no	Objects of the issue as per prospectus	Amount Proposed in Offer Document	Amount utilised till June 30, 2025	Amount unutilised as on June 30, 2025	Revised Allocation of Unutilised proceeds	Amount utilised from Jul'25 to Dec'25	Amount unutilised as on December 31, 2025*
A	Funding capital expenditure for the expansion / setting up of manufacturing facilities (total of i+ii+iii)	23,000.00	5,348.33	17,651.67	17,651.67	9,290.98	8,360.69
i)	Funding capital expenditure requirements for setting up of a manufacturing facility in Bhiwadi, Rajasthan	11,061.25	1,024.67	10,036.58	4,359.85	2,460.00	1,899.85
ii)	Funding capital expenditure requirements for setting up of a manufacturing facility in Sricity, Andhra Pradesh	10,525.00	4,182.15	6,342.85	10,290.79	5,941.96	4,348.83
iii)	Purchase of equipment for the Bhiwadi manufacturing facility	1,413.75	141.51	1,272.24	3,001.03	889.02	2,112.01
B	Repayment and / or prepayment, in part or in full, of certain outstanding loans	8,000.00	8,000.00	-	-	-	-
C	General corporate purposes	6,846.45	6,846.45	-	-	-	-
	Net proceeds (A+B+C)	37,846.45	20,194.78	17,651.67	17,651.67	9,290.98	8,360.69

*Net IPO proceeds which were un-utilised as at December 31, 2025 amounting to Rs 8,360.69 lakhs, out of which Rs 8,100.00 lakhs has been temporarily invested in fixed deposits with scheduled commercial banks and remaining balance maintained in the Monitoring account.

The above net proceeds of Rs 37,846.45 lakhs were based on the estimated share issue expenses. Once the share issue expenses got finalised, the amount of Rs 155.36 lakhs was left in the public offer account. During the current quarter, out of Rs 155.36 lakhs, Rs 97.09 lakhs have been transferred to the company's bank account which were utilised for the General corporate purpose and balance amount was paid to the selling shareholders.

- 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 nine months ended December 31, 2025, the company issued 2,60,748 equity shares on exercise of ESOP's and has received Rs 396.34 lakhs from its employees. No incremental shares were issued to the employees in the current quarter.
- As at December 31, 2025, 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 current quarter, the Company filed a criminal complaint against the customer with the Economic offences wing ("EOW"). 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.
- On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the incremental impact of these changes on the basis of information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The incremental impact of Rs 145.00 lakhs primarily arising due to change in wage definition has been recorded under "Employee benefits expense" in the current period. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- The Company's primary business segment is reflected based on principal business activities carried on by the Company. "Managing Director & CEO" of the Company has been identified as the Chief Operating Decision Maker ("CODM") and evaluates the Company's performance and allocates resources based on analysis of the various performance indicators of the Company as a single unit. Therefore, there are no separate reportable business segments as per Ind AS 108- Operating Segments. The Company operates in one reportable business segment i.e., manufacturing of consumer durable products and is primarily operating in India and hence, considered as single geographical segment.
- The business of the Company is seasonal in nature, hence the results for the quarter and nine months ended December 31, 2025 are not fully comparable with those for the preceding period.

Place: Noida
Date: January 20, 2026



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



EPACK DURABLE LIMITED

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Corporate Off.: TR-901, AltF 142 Noida, 9th Floor, Plot Number 21 and 21A, Sector 142, Noida-201304, U.P.
CIN: L74999UP2019PLC116048,

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

Annexure A

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

S. No.	Details of events required to be provided	Particulars		
1.	Name & DIN of the Director	Mr. Bajrang Bothra (DIN: 00129286)	Ms. Priyanka Gulati (DIN: 07087707)	Mr. Krishnamachari Narasimhachari (DIN: 07409731)
2.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Re - appointed as a Whole Time Director of the Company, whose office will be liable to retire by rotation, for a period of Five (5) consecutive years from June 13, 2026 to June 12, 2031, subject to approval of members.	Re - appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a second term of 3 (three) consecutive years commencing from July 29, 2026 up to July 28, 2029 (both days inclusive), subject to approval of members.	Re- appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a second term of 3 (three) consecutive years commencing from July 29, 2026 up to July 28, 2029 (both days inclusive), subject to approval of members.
3.	Date of appointment /reappointment/cessation or otherwise (as applicable) & term of appointment/re-appointment	Date of Re-appointment - June 13, 2026. Term of re-appointment - For period of Five (5) consecutive years from June 13, 2026 to June 12, 2031, subject to approval of members.	Date of Re-appointment - July 29, 2026. Term of Re-appointment - For a second term of 3 (three) consecutive years commencing from July 29, 2026 up to July 28, 2029 (both days inclusive), subject to approval of members.	Date of Re-appointment - July 29, 2026. Term of Re-appointment - For second term of 3 (three) consecutive years commencing from July 29, 2026 up to July 28, 2029 (both days inclusive), subject to approval of members.
4.	Brief profile (in case of appointment)	Mr. Bajrang Bothra is the Chairman and Whole-time Director on the Board of our Company. He oversees the business operations and management of our Company. He has a master's	Ms. Priyanka Gulati is an Independent Director of our Company. She is an associate of the Institute of the	Mr. Krishnamachari Narasimhachari is an Independent Director of our Company. He holds a bachelor's degree in commerce from



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S. No.	Details of events required to be provided	Particulars		
		degree in commerce from Shri Ram College of Commerce, University of Delhi, Delhi. He has approximately 28 years of experience in the electronics manufacturing sector. He is currently the chairman of the MSME council of the Consumer Electronics and Appliances Manufacturers Association ("CEAMA") (and a co-opted member of CEAMA executive committee), a patron of the Jain International Trade Organisation Administrative Training Foundation and the trustee of Bhagwan Mahavir Relief Foundation Trust.	Chartered Accountants of India. She was awarded the Outstanding Woman Entrepreneur of the Year at the third FLO Women Awards of 2017-2018 by FICCI, and the Business Woman of the Year at the Future Women Leaders Summit and Awards 2018. She has approximately 18 years of experience in handling managerial functions. She is currently a partner at Grant Thornton Bharat LLP and has previously served as a director in Manthan Management Solutions Private Limited and a manager in Accenture Services Private Limited.	University of Delhi, Delhi, a master's degree in commerce from University of Delhi, Delhi, and a post graduate diploma in human resource management from Indira Gandhi National Open University, New Delhi. He is an associate of the Indian Institute of Bankers and has received an award in general business (finance) from the University of California. He has approximately 40 years of experience in the banking sector. He has previously served as the managing director of State Bank of Mysore, retired as the deputy managing director at the State Bank of India and non-executive independent director of Nainital Bank Limited till June 2025.
5.	Disclosure of relationships between Directors (in case of appointment of a Director)	Mr. Bajrang Bothra and Mr. Laxmi Pat Bothra are brothers.	No inter-se relationship.	No inter-se relationship.
6.	Information as required pursuant to Circular No. LIST/COMP/14/2018-19 issued by BSE Limited and Circular No. NSE/CML/2018/24 issued by the National Stock Exchange of	Mr. Bajrang Bothra is not debarred from holding the office of director by virtue of any order issued by SEBI or any other such authority.	Ms. Priyanka Gulati is not debarred from holding the office of director by virtue of any order issued by	Mr. Krishnamachari Narasimhachari is not debarred from holding the office of director by virtue of any order issued by



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S. No.	Details of events required to be provided	Particulars		
	India Ltd., dated 20 th June, 2018		SEBI or any other such authority.	SEBI or any other such authority.



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S. No.	Details of events required to be provided	Particulars	
1.	Name of the Director	Mr. Sameer Bhargava (DIN: 07115063)	Mr. Shashank Agarwal (DIN: 00316141)
2.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Re- appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a second term of 3 (three) consecutive years commencing from July 29, 2026 up to July 28, 2029 (both days inclusive), subject to approval of members.	Re- appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a second term of 3 (three) consecutive years commencing from July 29, 2026 up to July 28, 2029 (both days inclusive), subject to approval of members.
3.	Date of appointment /reappointment/ cessation or otherwise (as applicable) & term of appointment /re-appointment	Date of Re-appointment - July 29, 2026. Term of Re-appointment - For a second term of 3 (three) consecutive years commencing from July 29, 2026 up to July 28, 2029 (both days inclusive), subject to approval of members.	Date of Re-appointment - July 29, 2026. Term of Re-appointment - For a second term of 3 (three) consecutive years commencing from July 29, 2026 up to July 28, 2029 (both days inclusive), subject to approval of members.
4.	Brief profile (in case of appointment)	Mr. Sameer Bhargava is an Independent Director of our Company. He holds a bachelor's degree in engineering (mechanical) from Bangalore University, Bengaluru, Karnataka, and a master's degree in business administration from R.A. Podar Institute of Management, University of Rajasthan, Jaipur, Rajasthan. He has approximately 37 years of experience in the heating, ventilation and air conditioners, precision engineering, and white goods manufacturing sectors. He	Mr. Shashank Agarwal is an Independent Director of our Company. He holds a bachelor's degree in engineering (mechanical) from Manipal Institute of Technology, Karnataka. He has approximately 15 years of experience in the marketing sector. He is currently the managing director in Salasar Techno Engineering Limited.



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S. No.	Details of events required to be provided	Particulars	
		has previously served as the vice-president in Highly Electrical Appliances India Private Limited, assistant director – strategic sourcing in Carrier Airconditioning and Refrigeration Limited, senior manager – commodity and finished goods in Whirlpool of India Limited, at the National Engineering Industries Limited (NBC Bearings) and Electrolux Kelvinator Limited (formerly Maharaja International Limited).	
5.	Disclosure of relationships between Directors (in case of appointment of a Director)	<i>No inter-se relationship.</i>	<i>No inter-se relationship.</i>
6.	Information as required pursuant to Circular No. LIST/COMP/14/2018-19 issued by BSE Limited and Circular No. NSE/CML/2018/24 issued by the National Stock Exchange of India Ltd., dated 20 th June, 2018	Mr. Sameer Bhargava is not debarred from holding the office of director by virtue of any order issued by SEBI or any other such authority.	Mr. Shashank Agarwal is not debarred from holding the office of director by virtue of any order issued by SEBI or any other such authority.