



# 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

May 20, 2026

Listing Department  
**BSE Limited ("BSE")**  
Department of Corporate Services  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai – 400 001  
Scrip Code: 544095  
ISIN: INEOG5901015

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: INEOG5901015

## **Subject: Outcome of Board Meeting held on May 20, 2026**

Dear Sir/Madam,

Pursuant to Regulation 30 read with Part A of Schedule III and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform that the Board of Directors of the Company, at its meeting held today i.e., May 20, 2026 considered and approved, inter alia, the following matters:

### **I. Financial Statements / Results**

Pursuant to SEBI Circular SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 read with relevant circulars issued by stock exchanges in this regard, the following integrated filing (Financial) is being submitted:

- A. Financial Statement / Results – *Standalone and Consolidated Financial Statements / Results of the Company for the Quarter and Financial Year ended March 31, 2026 along with the Auditors' Report thereon, are enclosed as Annexure A.*
- B. Statement of deviation(s) or variation(s) for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – *The same is being filed along with XBRL for financial results (Standalone).*
- C. Disclosure of outstanding default on loans and debt securities – *The Company does not fall in the category of Large Corporate as defined in SEBI circular SEBI/HO/DDHS/DDHS-POD1/P/CIR/2023/172 dated October 19, 2023; however, the requisite details are being submitted on the stock exchange web portal.*
- D. Disclosure of related party transactions – *The same is being filed along with XBRL for financial results (Standalone).*
- E. Statement on impact of audit qualifications – *Statement on impact of audit qualifications enclosed as Annexure A.*

### **II. Appointment of Company Secretary & Compliance Officer**

Based on the recommendation of the Nomination and Remuneration Committee, the Board has approved the appointment of Ms. Esha Gupta (Membership No. A23608) as Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company with effect from May 20, 2026, pursuant to Section 203 of the Companies Act, 2013 and other applicable SEBI Regulations including SEBI Listing Regulations.

The details required under Regulation 30 of the SEBI Listing Regulations are enclosed as **Annexure B**.



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### III. Re-appointment of Mr. Ajay DD Singhania (DIN: 00107555) as Managing Director

Based on the recommendation of the Nomination and Remuneration Committee, the Board has approved, subject to the approval of shareholders at the General Meeting, the re-appointment of Mr. Ajay DD Singhania (DIN: 00107555) as Managing Director of the Company for a further period of 5 (five) years with effect from November 02, 2026 up to November 01, 2031.

The details required under Regulation 30 of the SEBI Listing Regulations are enclosed as **Annexure C**.

### IV. Update in Senior Management Personnel

Pursuant to Regulation 30 read with Part A of Schedule III of the SEBI Listing Regulations, we wish to inform that Mr. Shailendra Kumar, Senior General Manager – Sales & Marketing, shall cease to fall under the category of Senior Management Personnel due to change in the organizational reporting structure. However, he shall continue in his existing role as Senior General Manager – Sales & Marketing.

The details required under Regulation 30 of the SEBI Listing Regulations are enclosed as **Annexure D**.

### V. Re-appointment of Cost Auditor

M/s Cheena & Associates, Cost Accountants (Firm Registration Number: 000397) have been re-appointed as Cost Auditors of the Company for the Financial Year 2026 -27 pursuant to the recommendation of the Audit Committee and approval of the Board. The remuneration of the Cost Auditors is subject to ratification by the members at the ensuing Annual General Meeting.

The details required under Regulation 30 of the SEBI Listing Regulations are enclosed as **Annexure E**.

The Board meeting commenced at 04:16 P.M. and concluded at 07:25 P.M.

This information is also being uploaded on the website of the Company i.e. [www.epackdurable.com](http://www.epackdurable.com)

You are requested to take the same on record.

Thanking You,

For **EPACK Durable Limited**

**Esha Gupta**  
**Company Secretary and Compliance Officer**

Encl. As above.

## INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

### TO THE BOARD OF DIRECTORS OF EPACK DURABLE LIMITED

#### Qualified Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended March 31, 2026 and (b) reviewed the Consolidated Financial Results for the quarter ended March 31, 2026 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the quarter and year ended March 31, 2026" of **EPACK Durable 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 other comprehensive income of its joint venture for the quarter and year ended March 31, 2026, ("the Statement") being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").

#### (a) Qualified Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of the other auditors on separate financial statements of the subsidiaries and joint venture referred to in Other Matters section below and except for the possible effects of the matter described in Basis for Qualified Opinion section below, the Consolidated Financial Results for the year ended March 31, 2026:

- (i) includes the financial results of the following entities:

##### **Holding Company**

EPACK Durable Limited

##### **Subsidiary Companies**

EPACK Manufacturing Technologies Private Limited

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)

##### **Joint Venture**

Epavo Electricals Private Limited

- (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the year ended March 31, 2026.

#### (b) Qualified Conclusion on Unaudited Consolidated Financial Results for the quarter ended March 31, 2026

With respect to the Consolidated Financial Results for the quarter ended March 31, 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below and based on the consideration of the review report of the other auditors referred to in Other Matters section below and except for the possible effects of the



matter described in Basis for Qualified Conclusion section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

### **Basis for Qualified Opinion/ Conclusion**

As stated in Note 5 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 unaudited financial results for the quarter ended December 31, 2025.

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Group and its joint venture in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditor in terms of their report referred to in Other Matters section below is sufficient and appropriate to provide a basis for our qualified audit opinion.

### **Management's and Board of Directors' Responsibilities for the Statement**

This Statement, which includes the Consolidated Financial Results is the responsibility of the Holding Company's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2026, has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group including its joint venture in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations.

The respective Board of Directors of the companies included in the Group and of its joint venture are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and its joint venture and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group and of its joint venture are responsible for assessing the ability of the



respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its joint venture are responsible for overseeing the financial reporting process of the Group and of its joint venture.

## Auditor's Responsibilities

### (a) Audit of the Consolidated Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its joint venture to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its joint venture to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results, entities within the Group and its joint venture to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and



performance of the audit of financial information of entities included in the Annual Consolidated Financial Results of which we are the independent auditors. For the other entity included in the Annual Consolidated Financial Results, which have been audited by the other auditor, such other auditor remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Holding Company and such other entity included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**(b) Review of the Consolidated Financial Results for the quarter ended March 31, 2026**

We conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2026 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 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 SAs specified under section 143(10) of the Act 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.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Qualified Opinion and Conclusion section above.

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.

**Other Matters**

- The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.
- We did not audit the financial statements of 2 subsidiaries included in the consolidated financial results, whose financial statements reflect total assets of Rs. 51.14 lakhs as at March 31, 2026 and total revenues of Rs. Nil and Rs. Nil for the quarter and year ended March 31, 2026 respectively, total net loss after tax of Rs. 5.37 lakhs and Rs. 22.22 lakhs for the quarter and year ended March 31, 2026 respectively and other comprehensive loss of Rs. Nil and Rs. Nil for the quarter and year ended March 31, 2026 respectively and net cash flows (net) of Rs. (0.56) lakhs for the year ended March 31, 2026, as considered in the Statement. The consolidated financial results also includes the Group's share of loss after tax of Rs. 217.92 lakhs and Rs. 644.72 lakhs for the quarter and year ended March 31, 2026 respectively and other comprehensive loss of Rs.0.19 lakhs and Rs. 0.60 lakhs for the quarter and year ended March 31, 2026 respectively, as considered in the Statement, in respect of one (1) joint venture whose financial statement has not been audited by us. These financial statements have been audited by other auditors whose



# Deloitte Haskins & Sells

reports have been furnished to us by the Management and our opinion and 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 under Auditor's Responsibilities section 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)



*Aakash Kumar Agarwal*

**Akash Kumar Agarwal**  
Partner  
(Membership No. 063092)  
UDIN - 26063092GGPNDD2959

Place: Noida  
Date: May 20, 2026

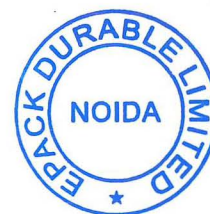
## Statement of Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2026

(Rs in Lakhs)

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Refer note 3)	Unaudited	(Refer note 3)	Audited	Audited
<b>Income</b>					
Revenue from operations	59,104.68	42,775.34	64,324.97	1,89,445.53	2,17,087.07
Other Income	284.79	277.39	549.85	1,625.87	2,105.06
<b>Total income</b>	<b>59,389.47</b>	<b>43,052.73</b>	<b>64,874.82</b>	<b>1,91,071.40</b>	<b>2,19,192.13</b>
<b>Expenses</b>					
Cost of materials consumed	56,692.83	31,422.18	55,379.51	1,58,282.58	1,80,257.44
Purchases of stock-in-trade	1,526.74	155.69	2,660.38	2,938.23	4,130.84
Change in inventories of finished goods and work-in-progress	(6,961.35)	4,069.16	(5,986.66)	(471.19)	(2,615.08)
Employee benefits expense	1,962.24	1,675.93	1,786.92	7,010.48	6,924.67
Finance costs	1,136.68	1,348.03	1,373.40	6,093.22	5,392.90
Depreciation and amortisation expense	1,414.76	1,361.06	1,236.32	5,398.11	4,739.27
Other expenses	3,299.71	2,282.79	3,276.10	10,293.59	12,620.68
<b>Total expenses</b>	<b>59,071.61</b>	<b>42,314.84</b>	<b>59,725.97</b>	<b>1,89,545.02</b>	<b>2,11,450.72</b>
<b>Profit before share of profit/(loss) of joint venture and tax</b>	<b>317.86</b>	<b>737.89</b>	<b>5,148.85</b>	<b>1,526.38</b>	<b>7,741.41</b>
Share of profit/(loss) of joint venture	(217.92)	(234.05)	(119.37)	(644.72)	(301.37)
<b>Profit/(loss) before tax</b>	<b>99.94</b>	<b>503.84</b>	<b>5,029.48</b>	<b>881.66</b>	<b>7,440.04</b>
<b>Tax expense:</b>					
Current tax	(246.60)	173.67	1,105.26	96.11	1,546.94
Deferred tax charge/(credit)	344.12	71.25	152.72	459.68	379.09
<b>Total tax expense</b>	<b>97.52</b>	<b>244.92</b>	<b>1,257.98</b>	<b>555.79</b>	<b>1,926.03</b>
<b>Profit/(loss) for the period/year</b>	<b>2.42</b>	<b>258.92</b>	<b>3,771.50</b>	<b>325.87</b>	<b>5,514.01</b>
<b>Other Comprehensive income/(loss)</b>					
<b>Items that will not be reclassified to profit and loss</b>					
Re-measurement gain / (loss) on defined benefit plans	59.27	(6.50)	(17.60)	38.02	(39.48)
Income tax relating to above	(14.92)	1.64	4.43	(9.57)	9.94
Share of other comprehensive income / (loss) of joint venture (net)	(0.19)	0.26	0.13	(0.60)	0.02
<b>Other Comprehensive income/(loss), net of tax</b>	<b>44.16</b>	<b>(4.60)</b>	<b>(13.04)</b>	<b>27.85</b>	<b>(29.52)</b>
<b>Total Comprehensive income/(loss) for the period/year</b>	<b>46.58</b>	<b>254.32</b>	<b>3,758.46</b>	<b>353.72</b>	<b>5,484.49</b>
<b>Profit/(loss) attributable to:</b>					
a) Owners of the parent	2.42	258.92	3,771.50	325.87	5,514.01
b) Non Controlling interests	-	-	-	-	-
<b>Other Comprehensive income/(loss) attributable to:</b>					
a) Owners of the parent	44.16	(4.60)	(13.04)	27.85	(29.52)
b) Non Controlling interests	-	-	-	-	-
<b>Total Comprehensive income/(loss) attributable to:</b>					
a) Owners of the parent	46.58	254.32	3,758.46	353.72	5,484.49
b) Non Controlling interests	-	-	-	-	-
Paid up equity share capital (Face value of Rs 10/- per share)	9,622.85	9,622.85	9,596.77	9,622.85	9,596.77
Other equity	-	-	-	86,410.15	85,587.68
<b>Earnings per share in Rs (Face value Rs 10/- per share) (Not annualised for the Quarters)</b>					
a) Basic	0.003	0.27	3.93	0.34	5.75
b) Diluted	0.003	0.27	3.93	0.34	5.75



Ajay D D Singhania



**EPACK Durable Limited**

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

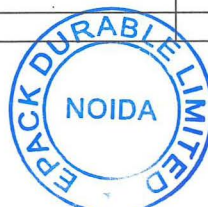
**Statement of Consolidated Assets and Liabilities**

(Rs in Lakhs)

		As at March 31, 2026	As at March 31, 2025
<b>ASSETS</b>			
(1)	<b>Non-current assets</b>		
	(a) Property, plant and equipment	76,653.91	54,503.81
	(b) Right of use assets	14,161.84	14,467.62
	(c) Capital work-in-progress	8,862.52	5,821.68
	(d) Goodwill	45.62	45.62
	(e) Other intangible assets	49.46	72.31
	(f) Investments accounted for using equity method	1,037.58	1,682.90
	(g) Financial assets		
	(i) Investments	183.01	305.66
	(ii) Loans	2,378.00	2,028.00
	(iii) Other financial assets	3,223.26	17,020.46
	(h) Deferred tax assets	64.44	-
	(i) Income tax assets (net)	910.43	499.36
	(j) Other non-current assets	8,529.32	4,080.33
	<b>Total Non-current assets</b>	<b>1,16,099.39</b>	<b>1,00,527.75</b>
(2)	<b>Current assets</b>		
	(a) Inventories	83,659.05	58,072.49
	(b) Financial assets		
	(i) Trade Receivables	35,220.73	29,803.55
	(ii) Cash and cash equivalents	1,577.65	1,423.77
	(iii) Bank balances other than (ii) above	-	3,000.00
	(iv) Other financial assets	401.40	972.73
	(c) Other current assets	13,605.26	7,481.09
	<b>Total Current assets</b>	<b>1,34,464.09</b>	<b>1,00,753.63</b>
	<b>Total Assets</b>	<b>2,50,563.48</b>	<b>2,01,281.38</b>
<b>EQUITY AND LIABILITIES</b>			
	<b>Equity</b>		
	(a) Equity share capital	9,622.85	9,596.77
	(b) Other equity	86,410.15	85,587.68
	<b>Total Equity</b>	<b>96,033.00</b>	<b>95,184.45</b>
	<b>Liabilities</b>		
(1)	<b>Non-current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	15,667.86	3,258.99
	(ii) Lease liabilities	2,361.60	2,701.02
	(b) Other non current liabilities	1,314.76	69.95
	(c) Provisions	635.74	537.57
	(d) Deferred tax liabilities (net)	2,781.13	2,247.44
	<b>Total Non-current liabilities</b>	<b>22,761.09</b>	<b>8,814.97</b>
(2)	<b>Current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	55,034.57	33,712.03
	(ii) Lease liabilities	833.29	1,946.20
	(iii) Trade Payables		
	- Total Outstanding dues of Micro Enterprises and Small Enterprises;	2,629.62	2,147.36
	- Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	68,776.61	51,740.13
	(iv) Other financial liabilities	3,310.72	3,501.69
	(b) Other current liabilities	866.71	4,023.10
	(c) Provisions	317.87	211.45
	<b>Total Current liabilities</b>	<b>1,31,769.39</b>	<b>97,281.96</b>
	<b>Total Liabilities</b>	<b>1,54,530.48</b>	<b>1,06,096.93</b>
	<b>Total Equity and Liabilities</b>	<b>2,50,563.48</b>	<b>2,01,281.38</b>



*Ajay ODSinghania*



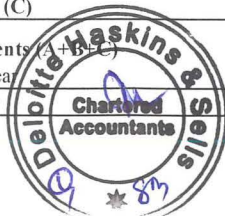
**EPACK Durable Limited**

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

**Consolidated statement of cash flows**

Particulars	(Rs in Lakhs)	
	For the year ended March 31, 2026	For the year ended March 31, 2025
<b>A. Cash flow from Operating activities</b>		
Profit after tax	325.87	5,514.01
<b>Adjustments:</b>		
Tax expense	555.79	1,926.03
Depreciation and amortisation expense	5,398.11	4,739.27
Equity settled share based payment expenses	98.49	222.86
Share of loss of joint venture	644.72	301.37
Unrealised foreign exchange (gain)/loss	708.97	116.12
Loss allowance for Doubtful receivables and advances	139.27	48.00
Bad debts and advances written off	-	6.91
Provision for field rejection Loss	144.00	108.00
Loss/(gain) on sale of property, plant and equipment (net)	(0.49)	4.06
Profit on derecognition of right of use assets	(7.07)	(0.03)
Finance costs	6,093.22	5,392.90
Subsidy Income	(55.22)	(1.14)
Interest income	(1,534.78)	(1,876.32)
<b>Operating profit before working capital changes</b>	<b>12,510.88</b>	<b>16,502.04</b>
<b>Changes in working capital:</b>		
<u>Adjustments for (increase)/decrease in operating assets:</u>		
Inventories	(25,586.56)	(20,256.62)
Trade receivables	(5,551.32)	(8,615.05)
Financial assets-Non Current	(200.73)	(39.48)
Financial assets-Current	234.85	203.37
Other assets-Non Current	(2,353.26)	2,997.22
Other assets-Current	(6,124.17)	(1,097.41)
<u>Adjustments for increase/(decrease) in operating liabilities:</u>		
Trade payables	16,701.18	12,551.09
Other financial liabilities-Current	98.56	297.25
Provisions	98.61	64.51
Other liabilities	(3,277.13)	2,076.49
<b>Cash generated from/(used in) operations</b>	<b>(13,449.09)</b>	<b>4,683.41</b>
Income tax paid (net of refund)	(507.18)	(1,557.50)
<b>Net cash flow from/(used in) operating activities (A)</b>	<b>(13,956.27)</b>	<b>3,125.91</b>
<b>B Cash flow from Investing activities</b>		
Acquisition of property, plant and equipment, capital work-in-progress and intangible assets	(31,429.97)	(11,263.90)
Subsidy received from Government(MSIPS)	1,420.77	77.77
Proceeds from sale of property, plant and equipment	2.55	94.16
Acquisition of leasehold land (included in right of use assets)	(144.72)	(211.10)
Sale of investments	122.65	-
Investment in joint venture	-	(1,435.20)
Redemption of/(investment) in bank deposits (net)	17,560.22	2,738.19
Loans given to joint venture	(350.00)	(1,566.68)
Interest received	1,541.59	2,109.30
<b>Net cash flow from/(used in) Investing activities (B)</b>	<b>(11,276.91)</b>	<b>(9,457.46)</b>
<b>C Cash flow from Financing activities</b>		
Proceeds from equity shares issued during the year	396.34	256.94
Proceeds from long term borrowings	16,609.48	-
Repayments of long term borrowings	(3,368.63)	(3,218.95)
Proceeds from / (repayment of) short term borrowings (net)	20,003.97	7,080.29
Interest paid on borrowings	(5,692.70)	(4,625.35)
Payment of lease liabilities	(1,931.96)	(1,742.74)
Interest paid on lease liabilities	(334.70)	(449.99)
Other finance cost paid	(294.74)	(237.39)
<b>Net cash flow from/(used in) Financing activities (C)</b>	<b>25,387.06</b>	<b>(2,937.19)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>153.88</b>	<b>(9,268.74)</b>
Cash and cash equivalents at the beginning of the year	1,423.77	10,692.51
<b>Cash and cash equivalents at the end of the year</b>	<b>1,577.65</b>	<b>1,423.77</b>



Ajay DDSinghania

**Notes to consolidated audited financial results:**

- 1 The above consolidated 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 year ended March 31, 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 financial results for the year ended March 31, 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 May 20, 2026.
- 2 The Holding Company has incorporated a wholly owned subsidiaries i.e. "Bumjin India Audio Products Private Limited" on June 27, 2025, "EPACK Electronic Component Private Limited" on July 23, 2025, and a wholly owned foreign subsidiary i.e EPACK Durable Global Sales L.L.C-FZ on September 26, 2025.
- 3 The consolidated financial results relating to quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and March 31, 2025 and published figures for nine months ended December 31, 2025 and December 31, 2024 which were subjected to limited review.
- 4 During the year ended March 31, 2026, the Holding company has advanced an additional Loan to Epavo Electricals Private Limited ('EPAVO') amounting to Rs 350.00 lakhs, aggregating the total loan to Rs 2,378.00 lakhs as on March 31, 2026.
- 5 As at March 31, 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 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 March 31, 2026.
- 6 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 primarily arising due to change in wage definition is not material and has been recorded under "Employee benefits expense" in the statement of profit and loss for the year ended March 31, 2026.
- 7 During the year ended March 31, 2026, 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 1,110.00 lakhs accrued during the quarter ended December 31, 2025), has been reversed during the current quarter ended March 31, 2026 and no PLI income has been recognized for the financial year ended March 31, 2026
- 8 The Holding Company has made eligible investments in the State of Rajasthan under the Rajasthan Investment Promotion Scheme (RIPS) 2019. During the current period, the Holding Company had applied for transition from RIPS 2019 to RIPS 2024. Subsequent to the year end, the Holding Company has received the 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 has recognized incentive income amounting to Rs 2,177.36 lakhs under the RIPS 2024 based on management's assessment of compliance with the prescribed eligibility conditions. This includes amount of Rs 495.66 lakhs pertaining to financial year 2025-26, and an amount of Rs 1,681.70 pertaining to earlier periods.
- 9 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.
- 10 The business of the Group is seasonal in nature, hence the results for the quarter ended March 31, 2026 are not fully comparable with those for the preceding period.

Place: Noida  
Date: May 20, 2026



For EPACK Durable Limited

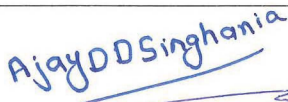

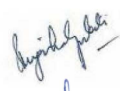

*Ajay DDSinghania*

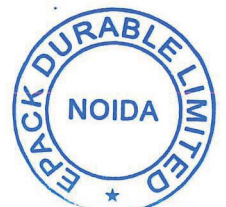
Ajay DD Singhania  
Managing Director and Chief Executive Officer

**Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted  
along-with Annual Audited Consolidated Financial Results**

**Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026**  
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

(Rs in Lakhs)

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total income	1,91,071.40	1,91,071.40
	2	Total Expenditure	1,89,545.02	1,89,545.02
	3	Net Profit/(Loss)	325.87	325.87
	4	Earnings Per Share	0.34	0.34
	5	Total Assets	2,50,563.48	2,50,563.48
	6	Total Liabilities	1,54,530.48	1,54,530.48
	7	Net Worth	96,033.00	96,033.00
	8	Any other financial item(s) (as felt appropriate by the management)	-	-
<b>II.</b>	<b>Audit Qualification (each audit qualification separately):</b>			
	a.	Details of Audit Qualification:	As stated in Note 5 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 unaudited financial results for the quarter ended December 31, 2025.	
	b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified	
	c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	First Time in annual audited consolidated financial results. Qualification was also included in unaudited consolidated financial results for quarter ended December 31, 2025	
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	NA	
	e.	For Audit Qualification(s) where the impact is not quantified by the auditor:		
	(i)	Management's estimation on the impact of audit qualification:	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.	
	(ii)	If management is unable to estimate the impact, reasons for the same:	NA	
	(iii)	Auditors' Comments on (i) or (ii) above:	Refer II (a) above	
<b>III.</b>	<b>Signatories:</b>			
	CEO/Managing Director	Ajay DD Singhania		
	CFO	Rajesh Kumar Mittal		
	Audit Committee Chairperson	Priyanka Gulati		
	Statutory Auditor	Akash Kumar Agarwal		
	Place: Noida			
	Date: May 20, 2026			



## INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

### TO THE BOARD OF DIRECTORS OF EPACK DURABLE LIMITED

#### Qualified Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended March 31, 2026 and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2026 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended March 31, 2026 of **EPACK DURABLE LIMITED** ("the Company"), ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").

#### (a) Qualified Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, and except for the possible effects of the matter described in Basis for Qualified Opinion section below, the Standalone Financial Results for the year ended March 31, 2026:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the year then ended.

#### (b) Qualified Conclusion on Unaudited Standalone Financial Results for the quarter ended March 31, 2026

With respect to the Standalone Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, and except for the possible effects of the matter described in Basis for Qualified Conclusion section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2026 prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

#### Basis for Qualified Opinion/ Conclusion

As stated in Note 5 of the Statement, 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 standalone unaudited financial results for the quarter ended December 31, 2025.

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified audit opinion.

### **Management's and Board of Directors' Responsibilities for the Statement**

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2026 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

### **Auditor's Responsibilities**

#### **(a) Audit of the Standalone Financial Results for the year ended March 31, 2026**

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2026 as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is



higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**(b) Review of the Standalone Financial Results for the quarter ended March 31, 2026**

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2026 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 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 SAs specified under section 143(10) of the Act 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.



**Other Matter**

- The Statement includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

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



*Akash Kumar Agarwal*  
**Akash Kumar Agarwal**  
Partner

(Membership No. 063092)  
UDIN – 26063092JQXCLB2822

Place: Noida  
Date: May 20, 2026

## Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2026

(Rs in lakhs)

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(refer note 2)	Unaudited	(refer note 2)	Audited	Audited
<b>Income</b>					
Revenue from operations	59,105.15	42,775.34	64,324.97	1,89,446.00	2,17,087.07
Other Income	451.79	430.41	552.62	2,269.47	2,107.88
<b>Total income</b>	<b>59,556.94</b>	<b>43,205.75</b>	<b>64,877.59</b>	<b>1,91,715.47</b>	<b>2,19,194.95</b>
<b>Expenses</b>					
Cost of materials consumed	56,696.64	31,422.18	55,379.51	1,58,286.39	1,80,257.44
Purchases of stock-in-trade	1,526.74	155.69	2,660.38	2,938.23	4,130.84
Change in inventories of finished goods and work-in-progress	(6,961.32)	4,069.16	(5,986.66)	(471.16)	(2,615.08)
Employee benefits expense	1,960.44	1,675.93	1,786.92	7,008.68	6,924.67
Finance costs	1,129.89	1,344.63	1,373.40	6,081.84	5,392.90
Depreciation and amortisation expense	1,413.32	1,361.06	1,236.32	5,396.67	4,739.27
Other expenses	3,210.45	2,268.53	3,270.13	10,153.13	12,614.71
<b>Total expenses</b>	<b>58,976.16</b>	<b>42,297.18</b>	<b>59,720.00</b>	<b>1,89,393.78</b>	<b>2,11,444.75</b>
<b>Profit/(loss) before tax</b>	<b>580.78</b>	<b>908.57</b>	<b>5,157.59</b>	<b>2,321.69</b>	<b>7,750.20</b>
<b>Tax expense:</b>					
Current tax	(246.60)	173.67	1,105.26	96.11	1,546.94
Deferred tax charge/(credit)	363.76	53.74	108.41	465.14	380.59
<b>Total tax expense</b>	<b>117.16</b>	<b>227.41</b>	<b>1,213.67</b>	<b>561.25</b>	<b>1,927.53</b>
<b>Profit/(loss) for the period/year</b>	<b>463.62</b>	<b>681.16</b>	<b>3,943.92</b>	<b>1,760.44</b>	<b>5,822.67</b>
<b>Other Comprehensive income/(loss)</b>					
<b>Items that will not be reclassified to profit and loss</b>					
Re-measurement gain / (loss) on defined benefit plans	59.27	(6.50)	(17.60)	38.02	(39.48)
Income tax relating to above	(14.92)	1.64	4.43	(9.57)	9.94
<b>Other Comprehensive income/(loss), net of tax</b>	<b>44.35</b>	<b>(4.86)</b>	<b>(13.17)</b>	<b>28.45</b>	<b>(29.54)</b>
<b>Total Comprehensive income/(loss) for the period/year</b>	<b>507.97</b>	<b>676.30</b>	<b>3,930.75</b>	<b>1,788.89</b>	<b>5,793.13</b>
Paid up equity share capital (Face value of Rs 10/- per share)	9,622.85	9,622.85	9,596.77	9,622.85	9,596.77
Other equity				88,324.83	86,067.19
<b>Earnings per share in Rs (Face value Rs 10/- per share) (Not annualised for the Quarters)</b>					
a) Basic	0.48	0.71	4.11	1.83	6.07
b) Diluted	0.48	0.71	4.11	1.83	6.07



Ajay D S 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

**Statement of Standalone Assets and Liabilities**

(Rs in Lakhs)

		As at March 31, 2026	As at March 31, 2025
	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
	(a) Property, plant and equipment	63,675.18	54,503.81
	(b) Right of use assets	13,776.04	14,467.62
	(c) Capital work-in-progress	8,824.80	5,798.56
	(d) Investment property	5,307.96	-
	(e) Goodwill	45.62	45.62
	(f) Other intangible assets	49.46	72.31
	(g) Financial assets		
	(i) Investments	4,397.61	2,519.26
	(ii) Loans	4,673.69	2,452.51
	(iii) Other financial assets	2,880.38	17,020.46
	(h) Income tax assets (net)	892.24	499.36
	(i) Other non-current assets	7,387.69	3,671.90
	<b>Total Non-current assets</b>	<b>1,11,910.67</b>	<b>1,01,051.41</b>
(2)	<b>Current assets</b>		
	(a) Inventories	82,363.67	58,072.49
	(b) Financial assets		
	(i) Trade Receivables	35,220.73	29,803.55
	(ii) Cash and cash equivalents	1,530.98	1,419.23
	(iii) Bank balances other than (ii) above	-	3,000.00
	(iv) Other financial assets	437.29	975.31
	(c) Other current assets	13,103.30	7,480.95
	<b>Total Current assets</b>	<b>1,32,655.97</b>	<b>1,00,751.53</b>
	<b>Total Assets</b>	<b>2,44,566.64</b>	<b>2,01,802.94</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity share capital	9,622.85	9,596.77
	(b) Other equity	88,324.83	86,067.19
	<b>Total Equity</b>	<b>97,947.68</b>	<b>95,663.96</b>
	<b>Liabilities</b>		
(1)	<b>Non-current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	9,645.91	3,258.99
	(ii) Lease liabilities	2,361.60	2,701.02
	(b) Other non current liabilities	1,314.76	69.95
	(c) Provisions	632.53	536.97
	(d) Deferred tax liabilities (net)	2,781.13	2,306.42
	<b>Total Non-current liabilities</b>	<b>16,735.93</b>	<b>8,873.35</b>
(2)	<b>Current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	54,717.63	33,712.03
	(ii) Lease liabilities	833.29	1,946.20
	(iii) Trade Payables		
	- Total Outstanding dues of Micro Enterprises and Small Enterprises;	2,556.55	2,147.36
	- Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	67,407.14	51,740.13
	(iv) Other financial liabilities	3,200.90	3,488.79
	(b) Other current liabilities	852.35	4,020.52
	(c) Provisions	315.17	210.60
	<b>Total Current liabilities</b>	<b>1,29,883.03</b>	<b>97,265.63</b>
	<b>Total Liabilities</b>	<b>1,46,618.96</b>	<b>1,06,138.98</b>
	<b>Total Equity and Liabilities</b>	<b>2,44,566.64</b>	<b>2,01,802.94</b>



*Ajay D D Singhania*



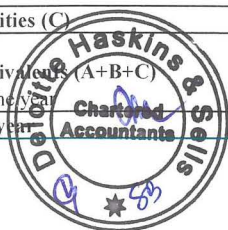
**EPACK Durable Limited**

**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**

	(Rs in lakhs)	
Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
<b>A. Cash flow from Operating activities</b>		
Profit after tax	1,760.44	5,822.67
<b>Adjustments:</b>		
Tax expense	561.25	1,927.53
Depreciation and amortisation expense	5,396.67	4,739.27
Equity settled share based payment expenses	98.49	222.86
Unrealised foreign exchange (gain)/loss	632.64	116.12
Loss allowance for Doubtful receivables and advances	139.27	48.00
Bad debts and advances written off	-	6.91
Provision for field rejection Loss	144.00	108.00
Loss on sale of property, plant and equipment (net)	(0.49)	4.06
Profit on derecognition of ROU assets	(7.07)	(0.03)
Finance costs	6,081.84	5,392.90
Subsidy Income	(55.22)	(1.14)
Interest income	(1,674.82)	(1,878.73)
<b>Operating profit before working capital changes</b>	<b>13,077.00</b>	<b>16,508.42</b>
<b>Changes in working capital:</b>		
<u>Adjustments for (increase)/decrease in operating assets:</u>		
Inventories	(24,291.18)	(20,256.62)
Trade receivables	(5,551.32)	(8,615.05)
Financial assets-Non Current	(195.53)	(39.48)
Financial assets-Current	199.11	203.37
Other assets-Non Current	(2,353.26)	2,997.22
Other assets-Current	(5,622.35)	(1,097.27)
<u>Adjustments for increase/(decrease) in operating liabilities:</u>		
Trade payables	15,334.97	12,551.09
Other financial liabilities-current	43.51	281.77
Provisions	94.15	63.06
Other liabilities	(3,288.91)	2,073.91
<b>Cash generated/(used in) from operations</b>	<b>(12,553.81)</b>	<b>4,670.42</b>
Income tax paid (net of refund)	(488.99)	(1,557.50)
<b>Net cash flow from/(used in) operating activities (A)</b>	<b>(13,042.80)</b>	<b>3,112.92</b>
<b>B Cash flow from Investing activities</b>		
Acquisition of property, plant and equipment, capital work-in-progress and intangible assets	(17,917.88)	(10,832.35)
Subsidy received from Government(MSIPS)	1,420.77	77.77
Proceeds from sale of property, plant and equipment	2.55	94.16
Acquisition of leasehold land (included in right of use assets)	(144.72)	(211.10)
Acquisition of investment property	(5,042.02)	-
Investment in joint venture	-	(1,435.20)
Investment in subsidiaries	(2,001.00)	(1.00)
Sale of investments	122.65	-
Redemption of/(investment) in bank deposits (net)	17,897.90	2,738.19
Loans given to joint venture	(350.00)	(1,566.68)
Loans given to Subsidiaries	(1,871.18)	(424.51)
Interest received	1,684.06	2,111.71
<b>Net cash flow from/(used) in Investing activities (B)</b>	<b>(6,198.87)</b>	<b>(9,449.01)</b>
<b>C Cash flow from Financing activities</b>		
Proceeds from equity shares issued during the year	396.34	256.94
Proceeds from long term borrowings	10,270.59	-
Repayments of long term borrowings	(3,368.63)	(3,218.95)
Proceeds from short term borrowings (net)	20,003.97	7,080.29
Interest paid on borrowings	(5,397.55)	(4,625.35)
Payment of lease liabilities	(1,931.96)	(1,742.74)
Interest paid on lease liabilities	(334.70)	(449.99)
Other finance cost paid	(284.64)	(237.39)
<b>Net cash flow from/(used in) Financing activities (C)</b>	<b>19,353.42</b>	<b>(2,937.19)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>111.75</b>	<b>(9,273.28)</b>
Cash and cash equivalents at the beginning of the year	1,419.23	10,692.51
<b>Cash and cash equivalents at the end of the year</b>	<b>1,530.98</b>	<b>1,419.23</b>



*Ajay D D Singhania*

**Notes to standalone audited financial results:**

- The above standalone financial results of EPACK Durable Limited (the "Company"), for the quarter and year ended March 31, 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 audited 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 May 20, 2026.
- The standalone financials results relating to quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and March 31, 2025 and published figures for nine months ended December 31, 2025 and December 31, 2024 which were subjected to limited review.
- 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 Mar'26	Amount unutilised as on March 31, 2026*
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	17,651.67	-
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	4,359.85	-
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	10,290.79	-
iii)	Purchase of equipment for the Bhiwadi manufacturing facility	1,413.75	141.51	1,272.24	3,001.03	3,001.03	-
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	-	-	-	-
	<b>Net proceeds (A+B+C)</b>	<b>37,846.45</b>	<b>20,194.78</b>	<b>17,651.67</b>	<b>17,651.67</b>	<b>17,651.67</b>	<b>-</b>

\*The entire IPO proceeds have been fully utilised in line with the objects stated in the offer document and as per revised allocation and no unutilised amount remains outstanding as on March 31, 2026

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 year ended March 31, 2026, 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 have been granted to the eligible employees 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 year ended March 31, 2026, 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 quarter ended March 31, 2026.

- As at March 31, 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, 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 primarily arising due to change in wage definition is not material and has been recorded under "Employee benefits expense" in the statement of profit and loss for the year ended March 31, 2026.

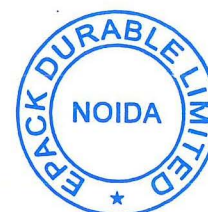
- During the year ended March 31, 2026, the Company could not achieve the prescribed incremental sales threshold under the applicable Production Linked Incentive ("PLI") Scheme for the financial year 2025-26. Consequently, PLI income amounting to Rs 3,242.00 lakhs, accrued during the nine months ended December 31, 2025 (including Rs 1,110 lakhs accrued during the quarter ended December 31, 2025), has been reversed during the current quarter ended March 31, 2026 and no PLI income has been recognized for the financial year ended March 31, 2026

- The Company has made eligible investments in the State of Rajasthan under the Rajasthan Investment Promotion Scheme (RIPS) 2019. During the current period, the Company had applied for transition from RIPS 2019 to RIPS 2024. Subsequent to the year end, the Company has received the 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 has recognized incentive income amounting to Rs 2,177.36 lakhs under the RIPS 2024 based on management's assessment of compliance with the prescribed eligibility conditions. This includes amount of Rs. 495.66 Lakhs pertaining to financial year 2025-26, and an amount of Rs 1,681.70 lakhs pertaining to earlier periods.



*Ajay D D Singhania*



9 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.

10 The business of the Company is seasonal in nature, hence the results for the quarter ended March 31, 2026 are not fully comparable with those for the preceding period.

Place: Noida  
Date: May 20, 2026

For EPACK Durable Limited





*Ajay DD Singhania*  
Ajay DD Singhania  
Managing Director and Chief Executive Officer

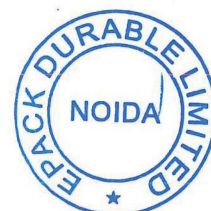


**Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted  
along-with Annual Audited Standalone Financial Results**

**Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026  
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]**

(Rs in Lakhs)

I.	Sl. No.	Particulars	Audited Figures	Adjusted Figures
			(as reported before adjusting for qualifications)	(audited figures after adjusting for qualifications)
	1	Turnover / Total income	1,91,715.47	1,91,715.47
	2	Total Expenditure	1,89,393.78	1,89,393.78
	3	Net Profit/(Loss)	1,760.44	1,760.44
	4	Earnings Per Share	1.83	1.83
	5	Total Assets	2,44,566.64	2,44,566.64
	6	Total Liabilities	1,46,618.96	1,46,618.96
	7	Net Worth	97,947.68	97,947.68
	8	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<b>Audit Qualification (each audit qualification separately):</b>			
	a.	Details of Audit Qualification:	<p>As stated in Note 5 of the Statement, 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.</p> <p>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.</p> <p>This matter was also qualified in our report on the standalone unaudited financial results for the quarter ended December 31, 2025.</p>	
	b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified	
	c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	First Time in Annual Standalone Financial results. Qualification was also included in unaudited Standalone Financial Results for Quarter ended December 31, 2025	
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	NA	
	e.	For Audit Qualification(s) where the impact is not quantified by the auditor:	-	
	(i)	Management's estimation on the impact of audit qualification:	NA	
	(ii)	If management is unable to estimate the impact, reasons for the same:	<p>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.</p>	
(iii)	Auditors' Comments on (i) or (ii) above:	Refer II (a) above		
III.	<b>Signatories:</b>			
	CEO/Managing Director	Ajay DD Singhania		
	CFO	Rajesh Kumar Mittal		
	Audit Committee Chairperson	Priyanka Gulati		
	Statutory Auditor	Akash Kumar Agarwal		
Place: Noida				
Date: May 20, 2026				





# 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 - B

Details as required under Regulation 30 read with Schedule III of SEBI Listing Regulations, 2015 read with SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026

S. No.	Particulars	Details
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointed as Company Secretary and Compliance Officer (Key Managerial Personnel)
2.	Date of appointment/ Re-appointment/cessation (as applicable) & term of appointment/re-appointment;	May 20, 2026
3.	Term of appointment	Appointed as Company Secretary and Compliance Officer (Key Managerial Personnel) pursuant to Section 203 of the Companies Act, 2013 and other applicable SEBI Regulations including SEBI Listing Regulations.
4.	Brief profile	<p>Ms. Esha Gupta is a qualified member of the Institute of Company Secretaries of India and possesses Bachelors' degrees in both Law and Commerce. She comes with an experience of 17+ years in Corporate Law, FEMA &amp; RBI, Merger and Acquisitions.</p> <p>Through her career she has worked with Hero Motors Limited, Dixon Technologies (India) Limited, Jubilant Motors Private Limited, Noida Power Company Limited.</p> <p>She has previously served as Company Secretary and Compliance Officer of the Company and played key role in handling the Company's Initial Public Offering (IPO) during the Financial year 2023-24.</p>
5.	Disclosure of Relationships between Directors (in case of Appointment of a Director)	Not Applicable
6.	Information as required pursuant to BSE Circular with ref. No. LIST/COM P/14/2018-19 and the NSE circular with Ref. No. NSE/CML/2018/24, dated June 20, 2018	Not Applicable



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## ANNEXURE – C

Information as required under Regulation 30 - Part A of Schedule III of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026

S. No.	Particulars	Details
1.	Reason for change viz. <del>appointment,</del> re-appointment, <del>resignation,</del> removal, death or otherwise	Subject to approval of the Members of the Company, the Board has re- appointed Mr. Ajay DD Singhania (DIN: 00107555) as Managing Director on the Board of the Company
2.	Date of <del>appointment/</del> re-appointment/ <del>cessation</del> (as applicable) & term of <del>appointment/</del> re-appointment;	For a period of 5 (five) years with effect from November 02, 2026 up to November 01, 2031, subject to approval of the Members of the Company
4.	Brief profile (in case of appointment);	Mr. Ajay DD Singhania is one of the Promoters of the Company and has been instrumental in shaping the growth and strategic direction of the Company since its inception. Under his leadership, the Company has demonstrated significant operational progress, including the successful listing of its Equity Shares on the Stock Exchanges. His vision, industry expertise and hands-on approach have been pivotal in establishing the Company as a leading player in its sector.
5.	Disclosure of Relationships between Directors (in case of Appointment of a Director)	Mr. Ajay DD Singhania is brother of Mr. Sanjay Singhania (Non-Executive Director)
6.	Information as required pursuant to BSE Circular with ref. No. LIST/COM P/14/2018-19 and the NSE circular with Ref. No. NSE/CML/2018/24, dated June 20, 2018	Mr. Ajay DD Singhania is not debarred from holding the office of Director by virtue of any SEBI Order or any other such authority



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ANNEXURE - D

Information as required under Regulation 30 - Part A of Schedule III of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026

S. No.	Particulars	Details
1.	Reason for change viz. <del>appointment, re-appointment, resignation, removal, death or otherwise</del>	Mr. Shailendra Kumar, Senior General Manager – Sales & Marketing, shall cease to fall under the category of Senior Management Personnel due to change in the organizational reporting structure. However, he shall continue in his existing role as Senior General Manager – Sales & Marketing.
2.	<del>Date of appointment/ re-appointment/cessation (as applicable) &amp; term of appointment/re-appointment;</del>	With effect from May 20, 2026
4.	Brief profile (in case of appointment);	Not Applicable
5.	Disclosure of Relationships between Directors (in case of Appointment of a Director)	Not Applicable
6.	Information as required pursuant to BSE Circular with ref. No. LIST/COM P/14/2018-19 and the NSE circular with Ref. No. NSE/CML/2018/24, dated June 20, 2018	Not Applicable



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CIN: L74999UP2019PLC116048,

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ANNEXURE – E

Information as required under Regulation 30 - Part A of Schedule III of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026

S. No.	Particulars	Details
1.	Reason for change viz. <del>appointment,</del> re- <del>appointment,</del> resignation, <del>removal, death or otherwise</del>	Re-appointment of Cost Auditor for Financial Year 2026-27
2.	Date of appointment/ re-appointment/ <del>cessation</del> ( <del>as applicable</del> ) & term of appointment/re- appointment;	Pursuant to the recommendation of the Audit Committee, the Board at its meeting held today i.e., May 20, 2026, approved the re-appointment of M/s Cheena & Associates, Cost Accountants (Firm Registration Number: 000397) as cost Auditors of the Company for the Financial Year 2026 -27. The remuneration of the Cost Auditors is subject to ratification by the members at the ensuing Annual General Meeting.
4.	Brief profile (in case of appointment);	M/s. Cheena & Associates is a firm of Cost Accountants based in New Delhi. The firm is Member of The Institute of Cost Accountants of India, Statutory Body established under the Cost Accountant Act 1959. The Firm has been in practice for more than 14 years in the field of Maintenance of Cost Records, Cost Audit Report, Cost Compliance Reports, Income Tax Cases, Stock & Inventory Audit, GST Consultancy, GST Audit, NCLT/NCLAT Matters, Internal Audit and Business and other Valuation Company Laws & Indirect Taxes like VAT, Excise etc. The firm is backed by well experienced, committed and dedicated team.
5.	Disclosure of Relationships between Directors (in case of Appointment of a Director)	Not Applicable