

Date: May 16 ,2026

To, National Stock Exchange of India Limited (“NSE”) Listing Department Exchange Plaza, C-1 Block G, Bandra Kurla Complex Bandra [E], Mumbai – 400051	To, BSE Limited (“BSE”) Listing Department Corporate Relationship Department Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001
NSE Scrip Symbol: EPACKPEB	BSE Scrip Code:544540
ISIN: INE0MLS01022	ISIN: INE0MLS01022

Sub: Outcome of Board Meeting

Dear Sir/ Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. Saturday, 16th May, 2026, has, inter alia, approved the Financial Statements/Results (Standalone and Consolidated) of the Company for the Quarter and Financial Year ended March 31, 2026 along with the Statutory Audit Reports (Containing Auditors Report for Financial Year ended March 31, 2026 and Limited Review Report for Quarter ended March 31, 2026) thereon as recommended by Audit Committee in its meeting held today.

In this regard, the following documents are annexed as ‘Annexure A’

1. Financial Statements/Results (Standalone & Consolidated) of the Company for the Quarter and Financial Year ended March 31, 2026 and Statutory Audit Reports.

The meeting of the board commenced at 05:43 P.M (IST) and concluded at 06:56 P.M (IST).

The above information will also be hosted on the website of the company i.e. <https://epackprefab.com/investor-relations/>

Kindly take the same on record.

Thanking You,

For **EPACK PREFAB TECHNOLOGIES LIMITED**
(Formerly known as EPACK Prefab Technologies Private Limited
and EPACK Polymers Private Limited)

Preeti Chauhan
Company Secretary and Compliance Officer
Membership No: A32473
Add: 8th Floor, Plot no. 51-52, Riana Aureus,
Sector 136, Gautam Buddha Nagar, Noida, UP-210305

Place: Noida

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of Epack Prefab Technologies Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Epack Prefab Technologies Limited

Opinion

We have audited the accompanying Statement of quarterly and year to date financial results of Epack Prefab Technologies Limited (the "Company") for the quarter and the year ended March 31, 2026 ("Statement"), attached herewith, 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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. are presented in accordance with the requirements of Regulations 33 of the listing regulation in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable 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 quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive loss of the Company and other financial information in accordance with the applicable 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 Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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 Statement, 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- 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 Company's ability 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 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of the above matter.

For Talati & Talati LLP

Chartered Accountants

(FRN No. 110758W/W100377)



CA Manish Baxi
(Partner)

Membership No. 045011



UDIN: 26045011WRWOYD3216

Place: Vadodara

Date: 16th May, 2026

EPACK PREPAB TECHNOLOGIES LIMITED

REGD OFFICE: 61-B, Udyog Vihar, Surajpur, Kasna Road, Gautam Buddha Nagar, Greater Noida - 201306, Uttar Pradesh, India

CIN: L74999UP1999PLC116066

Statement Of Standalone Audited Financial Results For The Quarter And Year Ended March 31, 2026

₹ in Lakhs

Particulars	Quarter Ended			Year Ended	
	31-03-2026 Audited	31-12-2025 Unaudited	31-03-2025 Unaudited	31-03-2026 Audited	31-03-2025 Audited
Income					
Revenue from Operations	47,079.81	32,524.30	33,059.69	1,52,531.68	1,13,391.72
Other Income	595.39	593.42	358.38	1,718.11	457.42
Total Income	47,675.20	33,117.72	33,418.07	1,54,249.79	1,13,849.14
Expenses					
Cost of Materials Consumed	31,611.28	24,435.81	22,885.38	1,04,931.34	75,756.05
Changes in Inventories of Finished Goods, Stock-In-Trade and Work-In-Progress	904.35	(3,268.88)	(1,572.50)	(3,364.35)	(1,292.61)
Employee Benefits Expense	3,720.71	3,888.31	3,262.80	15,030.33	11,171.57
Finance Costs	800.58	836.82	666.12	3,141.54	2,420.95
Depreciation and Amortization Expense	609.42	606.16	445.87	2,293.50	1,728.07
Other Expenses	6,234.99	4,208.68	4,962.92	19,982.15	15,993.51
Total Expenses	43,881.33	30,706.90	30,650.59	1,42,014.51	1,05,777.54
Profit before Tax	3,793.87	2,410.82	2,767.48	12,235.28	8,071.60
Tax Expenses					
Current Tax	689.80	606.76	671.11	2,814.34	1,957.50
Deferred Tax	166.92	121.23	52.03	256.13	151.96
Tax reversals in respect of earlier years	(92.03)	-	44.49	(92.03)	44.49
Total Tax Exp	764.69	727.99	767.63	2,978.44	2,153.95
Profit for the period	3,029.18	1,682.83	1,999.85	9,256.84	5,917.65
Other Comprehensive Income:					
Items will not reclassified to P/L:					
Remeasurements of net defined benefit plans	(57.00)	17.69	(28.57)	(9.63)	(44.68)
Income tax relating to above items	14.34	(4.45)	7.19	2.42	11.25
Other Comprehensive Income/Loss (net of tax)	(42.66)	13.24	(21.38)	(7.21)	(33.43)
Total OCI/Loss for the Period/Year	2,986.52	1,696.07	1,978.47	9,249.63	5,884.22
Paid-up equity share capital (FV Rs 2/- per share)	20,09,03,973	20,09,03,973	15,50,16,000	20,09,03,973	15,50,16,000
EPS (FV Rs 2/-per share) (Not annualised for Quarters)*					
Basic	3.02	1.68	2.58	9.94	7.63
Diluted	3.02	1.68	2.27	9.94	7.38

* Equity Share had Face value of Rs 10 , which was split on 30th September 2024 in Rs 2 per share, accordingly number of shares also changed ,such effect was taken retrospective while presenting the Q2 FY 2025 .

During the year ended 31 March 2025, certain expenses have been reclassified from "Other Expenses" to "Employee Benefits Expense". Consequently, for the quarter ended 31 March 2025, Employee Benefits Expense stands at ₹3,262.80 lakhs (previously ₹3,171.56 lakhs) and Other Expenses at ₹4,962.92 lakhs (previously ₹5,054.16 lakhs). The reclassification has no impact on EBITDA or profitability.

Sanjay Singhania



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Notes

I. Statement of Assets & Liabilities as at 31st March 2026

₹ in Lakhs

	Particulars	As at 31st March, 2026	As at 31st March, 2025
I	ASSETS		
I	Non-current assets		
	(a) Property, plant and equipment	30,730.09	20,270.77
	(b) Capital work - in - progress	6,035.08	5,590.88
	(c) Other Intangible assets	104.63	113.30
	(d) Right of Use Assets	4,378.39	4,247.78
	(e) Financial assets		
	(i) Investments	678.90	503.79
	(ii) Loans	450.90	416.16
	(iii) Others financial assets	11.29	122.83
	(f) Other non - current assets	1,383.82	3.17
	Total Non-current assets	43,773.10	31,268.67
2	Current assets		
	(a) Inventories	26,574.96	15,146.48
	(b) Financial assets		
	(i) Investments	2,329.44	15.53
	(ii) Trade receivables	30,875.22	20,533.26
	(iii) Cash and cash equivalents	6,665.65	7,926.48
	(iv) Bank Balances other than (iii) above	21,875.25	7,576.93
	(v) Loans	690.65	152.73
	(vi) Other financial assets	1,196.34	1,196.96
	(c) Current Tax Assets(Net)	394.23	-
	(d) Other current assets	8,443.03	7,652.22
	Total Current assets	99,044.77	60,200.61
	TOTAL ASSETS	1,42,817.87	91,469.28

Sanjay Singhania



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Notes

I. Statement of Assets & Liabilities as at 31st March 2026

₹ in Lakhs

	Particulars	As at 31st March, 2026	As at 31st March, 2025
II	EQUITY AND LIABILITIES		
I	Equity		
	a) Equity share capital	2,009.04	1,550.16
	b) Instruments entirely Equity in Nature	-	141.30
	c) Other equity	71,508.57	33,773.18
	Total Equity	73,517.61	35,464.65
2	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3,240.17	10,212.52
	(ii) Lease Liabilities	357.38	304.16
	(iii) Other financial liabilities	2,288.41	2,411.86
	(b) Provisions	509.16	343.73
	(c) Deferred Tax liabilities	1,134.21	880.50
	Total Non- current liabilities	7,529.33	14,152.76
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	7,566.62	10,810.60
	(ii) Lease Liabilities	260.06	115.60
	(iii) Trade payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and	3,021.61	2,373.35
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	36,871.42	20,051.15
	(iv) Other Financial Liabilities	1,389.74	967.73
	(b) Provisions	229.89	118.09
	(c) Current Tax Liability(Net)	-	200.81
	(d) Other current liabilities	12,431.60	7,214.54
	Total Current Liabilities	61,770.93	41,851.87
	TOTAL EQUITY AND LIABILITIES	1,42,817.87	91,469.28

Sanjay Singhania



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Notes :**2 Statement of Cash flows for the yer ended March 31, 2026**

₹ in Lakhs

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
A. Cash Flow from Operating Activities		
Profit before tax:	12,235.29	8,071.61
Adjustments for:		
Depreciation and amortization expenses	2,293.50	1,728.07
Finance cost on borrowings and lease liability	3,141.54	2,420.95
Interest income	(1,486.11)	(325.58)
Fair Valuation of Investments through Profit and Loss	(150.41)	(0.53)
Gain on termination of lease	(2.10)	-
Share based payment to employees	163.71	30.19
Remeasurements of net defined benefit plans	(9.63)	(44.68)
Operating profit before working capital changes	16,185.79	11,880.03
Adjustments for working capital		
(Increase)/decrease in Trade Receivables	(10,341.96)	(7,880.43)
(Increase)/decrease in Inventories	(11,428.48)	(1,359.89)
(Increase)/decrease in Other Financial Assets	0.62	(424.20)
(Increase)/decrease in Other Current Assets	(790.76)	(920.96)
Increase/(decrease) in Long Term Provisions	165.44	213.23
Increase/(decrease) in Trade & other payables	17,468.53	3,893.25
Increase/(decrease) in Short Term Provisions	111.80	(22.51)
Increase/(decrease) in Other Current Liabilities	5,217.04	1,456.99
Increase/(decrease) in Other Financial Liabilities	422.01	(54.59)
Increase/(decrease) in Other Long Term Financial Liabilities	(123.45)	566.24
	16,886.58	7,347.16
Less: Direct taxes paid (net of refunds)	(3,319.77)	(1,767.28)
	13,566.81	5,579.88
Net cash (used in) / generated from operating activities	13,566.81	5,579.88

Sanjay Singhania*Chauhan*

B. Cash Flow from Investing Activities		
Inflows		
Interest received	1,486.11	325.58
Realisation of Maturity Proceeds in Fixed Deposits having maturity of more than 12 months	111.55	-
Sale proceeds of property, plant and equipment	26.44	6.70
Recovery of Loans & Advances to employees & others		114.88
Outflows		
Purchase of property, plant and equipment/ intangible assets	(12,928.20)	(8,710.59)
Additions of Right of Use Assets	(415.11)	67.76
Purchase of investments of G Sec & Gold Funds	(2,338.62)	-
Other Advances given for property plant & equipments	(1,380.66)	58.28
Loan to related parties(Net)	(34.75)	(13.76)
Investment in Fixed Deposits (having original maturity of more than three months upto 12 Months)(Net)	(14,298.31)	(6,287.45)
Investment in Mutual Funds	-	(15.00)
Loan to employees given	(537.92)	-
Net cash (used in) / generated from investing activities (B)	(30,309.47)	(14,453.59)
C. Cash Flow from Financing Activities		
Inflows		
Proceeds from issue of Shares (net of offer expenses)	28,397.08	12,568.05
Proceeds from Long term borrowings	458.35	7,401.67
Proceeds from Short term borrowings	-	4,322.13
Increase/ Decrease in Lease Liability	197.68	12.03
Receipt of Share Application Money from Employees(ESOP)	244.94	-
Outflows		
Long term borrowings - (Repaid)	(7,430.69)	(5,231.85)
Short term borrowings - (Net)	(3,243.99)	-
Finance Cost on Lease Liability	(21.65)	(41.54)
Finance Cost on Borrowing	(3,119.89)	(2,379.42)
Net cash (used in) / generated from financing activities (C)	15,481.83	16,651.07
Net Increase/(Decrease) in Cash and Bank Balances (A+B+C)	(1,260.83)	7,777.36
Add : Cash and cash equivalent at beginning of the year	7,926.48	149.12
Cash and cash equivalent at end of the year	6,665.65	7,926.48
Cash and Cash equivalent as per above comprises of the following		
Cash and Cash Equivalents	6,665.65	7,926.48

Sanjay Singhania



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3 **STANDALONE SEGMENT INFORMATION FOR THE QUARTER & YEAR ENDED 31.03.2026**

₹ in Lakhs

Particulars	Three Months Ended			Year Ended	
	31-03-2026 Audited	31-12-2025 Unaudited	31-03-2025 Unaudited	31-03-2026 Audited	31-03-2025 Audited
1 Segment Revenue					
(a) Contracts of Prefabricated Buildings & Building Material	42,961.32	29,595.79	28,144.09	1,38,233.94	95,323.13
(b) EPS Beads	4,118.49	2,928.51	4,915.60	14,297.74	18,068.59
Revenue from Operations	47,079.81	32,524.30	33,059.69	1,52,531.68	1,13,391.72
2 Segment Results					
(a) Contracts of Prefabricated Buildings & Building Material	3,441.71	2,292.11	2,334.29	11,125.79	6,803.88
(b) EPS Beads	352.17	118.72	433.19	1,109.50	1,267.73
Profit before tax	3,793.88	2,410.83	2,767.48	12,235.29	8,071.61
3 Segment Assets					
(a) Contracts of Prefabricated Buildings & Building Material	1,30,204.22	1,27,859.72	76,285.00	1,30,204.22	76,285.00
(b) EPS Beads	12,613.63	10,527.94	15,184.28	12,613.63	15,184.28
Total	1,42,817.85	1,38,387.66	91,469.28	1,42,817.85	91,469.28
4 Segment Liabilities					
(a) Contracts of Prefabricated Buildings & Building Material	67,069.47	65,883.85	51,801.60	67,069.47	51,801.60
(b) EPS Beads	2,230.77	2,350.47	4,203.03	2,230.77	4,203.03
Total	69,300.24	68,234.32	56,004.63	69,300.24	56,004.63

Sanjay Singhania



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Explanatory notes to the Statement of Audited Standalone Financial Results for the Quarter & Year Ended March 31, 2026:

The above Audited Standalone financial results of the Company for the Quarter & Year ended March 31, 2026 have been reviewed by the Audit Committee at their meeting held on May 16, 2026 and approved by the Board of Directors at their meeting held on May 16, 2026. The statutory auditors have carried out Audit of above financial results of the Company and have unmodified opinion on the same.

The above Audited Standalone financial results of the Company have been prepared in accordance with recognition and measurement principles of Indian Accounting Standards ("Ind-AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations").

The Company has formulated an employee stock option scheme namely the EPACK Prefab Employee Stock Option Scheme 2024 pursuant to resolutions passed by the Board on December 18, 2024 and the Shareholders on December 18, 2024, with a maximum options pool of 16,91,464 options. The said options shall be vest in the four year period with a maximum of 25% in each year from the grant date. As of March 31st 2026, 1,63,294 options are exercised by employees pending allotment , same options are included in considering outstanding no.of equity shares while calculating Basic and Diuted EPS.

During the Year Ended FY 2026 , the company has completed its initial public offer("IPO") of 2,47,05,882 equity Share of face value of Rs 2 each at an issue price of 204 per share comprising fresh issue of 1,47,05,882 equity shares aggregating to 59.52% of Rs 30,000 lakhs and offer for sale of 1,00,00,000 equity shares by selling aggregating to 40.48% of Rs 20,400 lakhs, resulting in equity shares of the company being listed on NSE and BSE on October 1st, 2025. Accordingly, The paid up share capital of the company increased from INR 1,550 lakhs to INR 2,009 lakhs , consisting of 10,04,51,997 equity shares of face value of INR 2 per share.

Total IPO expenses of Company's Portion incurred in relation to the IPO are approximately to Rs 1,601 lakhs , (excl. GST). As of March 31st 2026, Out of the Total IPO Proceeds received by the company, It has repaid term loans to the tune of INR 7,000 lakhs as one of the object of the IPO, Company has also Started Commercial Production of Mambatu Expansion Plant as one of the IPO Object of Capital expenditure on 29th April 2026 and expecting to start the Ghiloth Plant(Rajasthan) during FY 27. Company has temporarily parked unutilised IPO Money in Fixed Deposit with scheduled commercial Banks.

Company has Obtained Audit Committee & Board Approval for Utilisation of General Corporate Purpose Money of IPO towards Working capital, Direct/Indirect Taxes Payment, General Expenses & IPO expenses over & above estimation. Accordingly Co. has Utilised 111 Lakhs towards IPO expenses over & above estimation.

Continued...

Sanjay Singhania



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Particulars	Rs. In Lakhs
10 Total IPO Money Received	30,000.00
less: Share Issuance Expenses as per offer document	1,481.80
Gross Proceeding	28,518.20
Less: IPO Object Loan Repayments	7,000.00
less : Capex Expenditure Payment of Ghiloth Plant	3,216.00
less : Capex Expenditure Payment of Mambattu Plant	3,671.00
Less: General Corporate Purpose	111.00
Proceedings Invested in Fixed Deposits with Scheduled Commerical Banks	14,520.20

11 Figures of last quarter are the balancing figures between the published audited figures of the financial year, and the published figures for nine months ended 31st December 2025 which were subjected to limited review by the statutory auditors.

12 Figures for previous year / period have been regrouped wherever necessary.

For and on the Behalf of Board of Directors

Epac Prefab Technologies Limited

Place USA

Date: May 16, 2026

Sanjay Singhania



Sanjay Singhania

Managing Director & CEO

DIN : 01291342



[Signature]

Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of Epack Prefab Technologies Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Epack Prefab Technologies Limited

Opinion

We have audited the accompanying Consolidated Statement of quarterly and year to date consolidated financial results of Epack Prefab Technologies Limited (hereinafter referred to as "the Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group") for the quarter and year ended March 31, 2026 ("Consolidated Statement"), attached herewith, 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").

In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Statement:

- i. includes the annual financial results of Parent Company and the entities as given in Annexure 1.
- i. are presented in accordance with the requirements of Regulations 33 of the listing regulation in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other consolidated financial information of the group for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



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DELHI : (011) 41824199 • KOCHI : +91 99954 27866

Managements and Board of Director's Responsibilities for the Consolidated Financial Results

The Consolidated Statement has been prepared on the basis of the annual consolidated financial statements. The Board of Directors of the Parent Company are responsible for the preparation and presentation of the Consolidated Statement that gives a true and fair view of the net loss and other comprehensive loss of the respective company and other consolidated financial information in accordance with the applicable 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 Listing Regulations. The Board of Directors of the respective companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act; for safeguarding of the assets of the Group 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 Consolidated Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors of the companies included in the group are responsible for assessing the Group'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 Group or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of respective companies included in the group are also responsible for overseeing the Group's consolidated financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Statement as a whole is 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 the Consolidated Statement.

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 Consolidated Statement, 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the parent company has adequate internal financial controls with reference to the consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 Group's ability 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 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated Statement, including the disclosures, and whether the Consolidated Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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 consolidated 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.

Other Matters:

- (a) We did not audit the financial statements and other financial information of the wholly owned subsidiary, whose financial statements reflect total assets of Rs.3.13 Crores as at 31st March, 2026, and total revenues of Nil, total profit/(Loss) after tax of Rs.0.07 Crores, total comprehensive income of Nil and net cashflow increase / (decrease) amounting to (Rs.0.24 Lakhs) for the year ended on that date, as considered in the Consolidated Financial Statements. These financial statements and other financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this Subsidiary, and our report in terms of sub-section (3) of Section 143 of the Act, insofar as it relates to the Subsidiary, is based solely on the reports of the other auditors.

Our opinion above on the consolidated financial statements, 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 and the financial statements/ financial information certified by the management.



**For Talati & Talati LLP
Chartered Accountants
(FRN No. 110758W/W100377)**



**CA Manish Baxi
(Partner)
Membership No. 045011**

UDIN: 26045011TPBGVN2119

**Place: Vadodara
Date: 16th May, 2026**

ANNEXURE – 1

Annexure to the Independent Auditor's Report

Sr. No.	Name of Entities
A	Parent Company
1	Epack Prefab Technologies Limited
B	Subsidiaries
1	Epack Prefab Solutions Private Limited

EPACK PREFAB TECHNOLOGIES LIMITED					
REGD OFFICE: 61-B, Udyog Vihar, Surajpur, Kasna Road, Gautam Buddha Nagar, Greater Noida - 201306, Uttar Pradesh, India					
CIN: L74999UP1999PLC116066					
Statement Of Consolidated Audited Financial Results For The Quarter And Year Ended March 31, 2026					
₹ in Lakhs					
Particulars	Quarter Ended			Year Ended	
	31-03-2026 Audited	31-12-2025 Unaudited	31-03-2025 Unaudited	31-03-2026 Audited	31-03-2025 Audited
Income					
Revenue from Operations	47,079.81	32,524.30	33,059.69	1,52,531.68	1,13,391.72
Other Income	595.39	593.42	358.38	1,718.11	657.42
Total Income	47,675.20	33,117.72	33,418.07	1,54,249.79	1,14,049.14
Expenses					
Cost of Materials Consumed	31,611.28	24,435.81	22,885.38	1,04,931.34	75,756.05
Changes in Inventories of Finished Goods, Stock-In-Trade and Work-In-Progress	904.35	(3,268.88)	(1,572.50)	(3,364.35)	(1,292.61)
Employee Benefits Expense	3,720.71	3,888.31	3,262.80	15,030.33	11,171.57
Finance Costs	801.45	837.69	667.00	3,145.02	2,424.69
Depreciation and Amortization Expense	610.06	606.80	446.51	2,296.07	1,730.65
Other Expenses	6,231.38	4,204.18	4,958.42	19,965.04	15,977.32
Total Expenses	43,879.23	30,703.91	30,647.61	1,42,003.45	1,05,767.67
Profit / (loss) before share of profit/(loss) of associate and Exceptional Items and Tax	3,795.97	2,413.81	2,770.46	12,246.34	8,281.47
Share of Profit/(Loss) of Associate					(192.23)
Profit before Tax	3,795.97	2,413.81	2,770.46	12,246.34	8,089.24
Tax Expenses					
Current Tax	691.20	607.51	671.84	2,817.99	1,960.70
Deferred Tax	166.92	121.23	52.03	256.13	151.85
Tax reversals in respect of earlier years	(91.57)	-	44.49	(91.57)	44.49
Total Tax Exp	766.55	728.74	768.36	2,982.55	2,157.04
Profit for the period	3,029.42	1,685.07	2,002.10	9,263.79	5,932.18
Other Comprehensive Income:					
Items will not reclassified to P/L:					
Remeasurements of net defined benefit plans	(19.31)	(20.00)	(28.57)	(9.63)	(44.68)
Income tax relating to above items/Income Tax for above	4.86	5.03	7.19	2.42	11.25
Other Comprehensive Income/Loss (net of tax)	(14.45)	(14.97)	(21.38)	(7.21)	(33.43)
Total Other Comprehensive Income/Loss for the Period/Year	3,014.97	1,670.10	1,980.72	9,256.58	5,898.75
Paid-up equity share capital (FV Rs 2/- per share)	20,09,03,973	20,09,03,973	15,50,16,000	20,09,03,973	15,50,16,000
EPS (FV Rs 2/-per share) (Not annualised for Quarters)*					
Basic	3.02	1.68	2.58	9.95	7.65
Diluted	3.02	1.68	2.27	9.95	7.39

* Equity Share had Face value of Rs 10 , which was split on 30th September 2024 in Rs 2 per share, accordingly number of shares also changed ,such effect was taken restrospective while presenting the Q2 FY 2025 .

During the year ended 31 March 2025, certain expenses have been reclassified from "Other Expenses" to "Employee Benefits Expense". Consequently, for the quarter ended 31 March 2025, Employee Benefits Expense stands at ₹3,262.80 lakhs (previously ₹3,171.56 lakhs) and Other Expenses at ₹4,958.42 lakhs (previously ₹5,049.65 lakhs). The reclassification has no impact on EBITDA or profitability.

Sanjay Singhania



13

Notes			
I. Statement of Assets & Liabilities as at 31st March 2026			
₹ in Lakhs			
	Particulars	As at 31st March, 2026	As at 31st March, 2025
I	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	30,730.09	20,270.77
	(b) Capital work - in - progress	6,035.08	5,590.88
	(c) Goodwill on Consolidation	302.54	302.54
	(c) Other Intangible assets	104.63	113.30
	(d) Right of Use Assets	4,569.64	4,441.59
	(e) Financial assets	-	
	(i) Investments	375.12	200.00
	(ii) Loans	450.90	416.16
	(iii) Others financial assets	11.29	122.83
	(f) Other non - current assets	1,383.82	3.17
	Total Non-current assets	43,963.11	31,461.24
2	Current assets		
	(a) Inventories	26,574.96	15,146.48
	(b) Financial assets		-
	(i) Investments	2,329.44	15.53
	(ii) Trade receivables	30,875.22	20,533.26
	(iii) Cash and cash equivalents	6,674.48	7,935.56
	(iv) Bank Balances other than (iii) above	21,875.25	7,576.93
	(v) Loans	690.65	152.73
	(vi) Other financial assets	870.03	870.68
	(c) Current Tax Assets(Net)	394.23	-
	(d) Other current assets	8,443.03	7,652.51
	Total Current assets	98,727.31	59,883.68
	TOTAL ASSETS	1,42,690.42	91,344.92

Sanjay Singhania



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Notes			
I. Statement of Assets & Liabilities as at 31st March 2026			
₹ in Lakhs			
	Particulars	As at 31st March, 2026	As at 31st March, 2025
II	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity share capital	2,009.04	1,550.16
	b) Instruments entirely Equity in Nature		141.30
	c) Other equity	71,443.59	33,701.28
	Total Equity	73,452.63	35,392.74
2	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3,240.17	10,212.52
	(ii) Lease Liabilities	396.11	342.89
	(iii) Other financial liabilities	2,288.41	2,411.86
	(b) Provisions	509.16	343.72
	(c) Deferred Tax liabilities	1,133.42	879.71
	Total Non- current liabilities	7,567.27	14,190.70
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	7,566.62	10,810.60
	(ii) Lease Liabilities	260.06	115.60
	(iii) Trade payables	-	
	(A) total outstanding dues of micro enterprises and small enterprises; and	3,021.61	2,373.35
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	36,759.28	19,952.96
	(iv) Other Financial Liabilities	1,399.35	973.86
	(b) Provisions	229.89	118.09
	(c) Current Tax Liability(Net)	1.85	202.21
	(d) Other current liabilities	12,431.86	7,214.81
	Total Current Liabilities	61,670.52	41,761.48
	TOTAL EQUITY AND LIABILITIES	1,42,690.42	91,344.92

Sanjay Singhania



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Notes :**2 Statement of Cash flows for the year ended March 31, 2026**

₹ in Lakhs

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
A. Cash Flow from Operating Activities		
Profit before tax:	12,246.33	8,089.26
Adjustments for:		
Depreciation and amortization expenses	2,296.07	1,730.65
Finance cost on borrowings and lease liability	3,145.02	2,424.69
Share of loss in Associate	-	192.23
Gain on loss of significant Influence of Associate	-	(200.00)
Interest income	(1,486.11)	(325.58)
Fair Valuation of Investments through Profit and Loss	(150.41)	(0.53)
Gain on termination of lease	(2.10)	-
Share based payment to employees	163.71	30.19
Remeasurements of net defined benefit plans	(9.63)	(44.68)
Operating profit before working capital changes	16,202.90	11,896.22
Adjustments for working capital		
(Increase)/decrease in Trade Receivables	(10,341.96)	(7,880.43)
(Increase)/decrease in Inventories	(11,428.48)	(1,359.89)
(Increase)/decrease in Other Financial Assets	0.62	(424.20)
(Increase)/decrease in Other Current Assets	(790.52)	(921.14)
Increase/(decrease) in Long Term Provisions	165.44	213.23
Increase/(decrease) in Trade & other payables	17,454.58	3,881.16
Increase/(decrease) in Short Term Provisions	111.80	(22.51)
Increase/(decrease) in Other Current Liabilities	5,217.04	1,460.48
Increase/(decrease) in Other Financial Liabilities	425.50	(54.59)
Increase/(decrease) in Other Long Term Financial Liabilities	(123.45)	566.24
	16,893.48	7,354.57
Less: Direct taxes paid (net of refunds)	(3,323.43)	(1,771.01)
	13,570.05	5,583.57
Net cash (used in) / generated from operating activities	13,570.05	5,583.57

Sanjay Singhania



B. Cash Flow from Investing Activities		
Inflows		
Interest received	1,486.11	325.58
Realisation of Maturity Proceeds in Fixed Deposits having maturity of more than 12 months	111.55	-
Sale proceeds of property, plant and equipment	26.44	6.70
Recovery of Loans & Advances to employees & others		114.88
Outflows		
Purchase of property, plant and equipment/ intangible assets	(12,928.20)	(8,710.59)
Additions of Right of Use Assets	(415.11)	67.76
Purchase of investments of G Sec & Gold Funds	(2,338.62)	-
Other Advances given for property plant & equipment	(1,380.66)	58.28
Loan to related parties(Net)	(34.75)	(13.76)
Investment in Fixed Deposits (having original maturity of more than three months upto 12 Months)(Net)	(14,298.31)	(6,287.45)
Investment in Mutual Funds	-	(15.00)
Loan to employees given	(537.92)	-
Net cash (used in) / generated from investing activities (B)	(30,309.47)	(14,453.59)
C. Cash Flow from Financing Activities		
Inflows		
Proceeds from issue of Shares (net of offer expenses)	28,397.08	12,568.05
Proceeds from Long term borrowings	458.35	7,401.67
Proceeds from Short term borrowings	-	4,322.13
Increase/ Decrease in Lease Liability	197.68	12.03
Receipt of Share Application Money from Employees(ESOP)	244.94	-
Outflows		
Long term borrowings - (Repaid)	(7,430.69)	(5,231.85)
Short term borrowings - (Net)	(3,243.99)	-
Finance Cost on Lease Liability	(25.14)	(45.02)
Finance Cost on Borrowing	(3,119.89)	(2,379.67)
Net cash (used in) / generated from financing activities (C)	15,478.34	16,647.33
Net Increase/(Decrease) in Cash and Bank Balances (A+B+C)	(1,261.07)	7,777.30
Add : Cash and cash equivalent at beginning of the year	7,935.56	158.26
Cash and cash equivalent at end of the year	6,674.48	7,935.56
Cash and Cash equivalent as per above comprises of the following		
Cash and Cash Equivalents	6,674.48	7,935.56

Sanjay Singhania



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3 CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER & YEAR ENDED 31.03.2026

₹ in Lakhs

Particulars	Three Months Ended			Year Ended	
	31-03-2026 Audited	31-12-2025 Unaudited	31-03-2025 Unaudited	31-03-2026 Audited	31-03-2025 Audited
1 Segment Revenue					
(a) Contracts of Prefabricated Buildings & Building Material	42,961.32	29,595.79	28,144.09	1,38,233.94	95,323.13
(b) EPS Beads	4,118.49	2,928.51	4,915.60	14,297.74	18,068.59
Revenue from Operations	47,079.81	32,524.30	33,059.69	1,52,531.68	1,13,391.72
2 Segment Results					
(a) Contracts of Prefabricated Buildings & Building Material	3,441.71	2,292.11	2,334.29	11,125.79	6,803.88
(b) EPS Beads	352.17	118.72	433.19	1,109.50	1,267.73
(c) Others	2.10	2.98	2.98	11.05	17.65
Profit before tax	3,795.98	2,413.81	2,770.46	12,246.34	8,089.26
3 Segment Assets					
(a) Contracts of Prefabricated Buildings & Building Material	1,30,080.88	1,27,859.72	75,957.47	1,30,080.88	75,957.47
(b) EPS Beads	12,409.44	10,527.94	15,184.28	12,409.44	15,184.28
(c) Others	200.11	202.53	203.17	200.11	203.17
Total	1,42,690.43	1,38,590.19	91,344.92	1,42,690.43	91,344.92
4 Segment Liabilities					
(a) Contracts of Prefabricated Buildings & Building Material	67,072.06	65,883.85	51,702.47	67,072.06	51,702.47
(b) EPS Beads	2,115.07	2,350.47	4,203.03	2,115.07	4,203.03
(c) Others	50.66	49.30	46.68	50.66	46.68
Total	69,237.79	68,283.62	55,952.18	69,237.79	55,952.18

Sanjay Singhania



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Explanatory notes to the Statement of Audited Consolidated Financial Results for the Quarter & Year Ended March 31, 2026:

The above Audited Consolidated financial results of the Company for the Quarter & Year ended March 31, 2026 have been reviewed by the Audit Committee at their meeting held on May 16, 2026 and approved by the Board of Directors at their meeting held on May 16, 2026. The statutory auditors have carried out Audit of above financial results of the Company and have unmodified opinion on the same.

The above Audited Consolidated financial results of the Company have been prepared in accordance with recognition and measurement principles of Indian Accounting Standards ("Ind-AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations").

The Company has formulated an employee stock option scheme namely the EPACK Prefab Employee Stock Option Scheme 2024 pursuant to resolutions passed by the Board on December 18, 2024 and the Shareholders on December 18, 2024, with a maximum options pool of 16,91,464 options. The said options shall vest in the four year period with a maximum of 25% in each year from the grant date. As of March 31st 2026, 1,63,294 options are exercised by employees pending allotment, same options are included in considering outstanding no. of equity shares while calculating Basic and Diluted EPS.

During the Year Ended FY 2026, the company has completed its initial public offer ("IPO") of 2,47,05,882 equity Share of face value of Rs 2 each at an issue price of 204 per share comprising fresh issue of 1,47,05,882 equity shares aggregating to 59.52% of Rs 30,000 lakhs and offer for sale of 1,00,00,000 equity shares by selling aggregating to 40.48% of Rs 20,400 lakhs, resulting in equity shares of the company being listed on NSE and BSE on October 1st, 2025. Accordingly, The paid up share capital of the company increased from INR 1,550 lakhs to INR 2,009 lakhs, consisting of 10,04,51,997 equity shares of face value of INR 2 per share.

Total IPO expenses of Company's Portion incurred in relation to the IPO are approximately to Rs 1,601 lakhs, (excl. GST). As of March 31st 2026, Out of the Total IPO Proceeds received by the company, It has repaid term loans to the tune of INR 7,000 lakhs as one of the object of the IPO, Company has also Started Commercial Production of Mambatu Expansion Plant as one of the IPO Object of Capital expenditure on 29th April 2026 and expecting to start the Ghiloth Plant(Rajasthan) during FY 27. Company has temporarily parked unutilised IPO Money in Fixed Deposit with scheduled commercial Banks.

Company has Obtained Audit Committee & Board Approval for Utilisation of General Corporate Purpose Money of IPO towards Working capital, Direct/Indirect Taxes Payment, General Expenses & IPO expenses over & above estimation. Accordingly Co. has Utilised 111 Lakhs towards IPO expenses over & above estimation.

Continued..

Sanjay Singhania



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Particulars	Rs. In Lakhs
10 Total IPO Money Received	30,000.00
less: Share Issuance Expenses as per offer document	1,481.80
Gross Proceeding	28,518.20
Less: IPO Object Loan Repayments	7,000.00
less : Capex Expenditure Payment of Ghiloth Plant	3,216.00
less : Capex Expenditure Payment of Mambattu Plant	3,671.00
Less: General Corporate Purpose	111.00
Proceedings Invested in Fixed Deposits with Scheduled Commerical Banks	14,520.20

11 Figures of last quarter are the balancing figures between the published audited figures of the financial year, and the published figures for nine months ended 31st December 2025 which were subjected to limited review by the statutory auditors.

12 Figures for previous year / period have been regrouped wherever necessary.

For and on the Behalf of Board of Directors

Epac Prefab Technologies Limited

Place USA

Date: May 16, 2026

Sanjay Singhania
Managing Director & CEO

DIN : 01291342

Sanjay Singhania



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