EPACK DURABLE LIMITED

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

August 11, 2026

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

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

Subject: Outcome of Board Meeting held on August 11, 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, as amended and relevant SEBI Circulars issued from time to time ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e., August 11, 2026, have inter alia, considered and approved, the following matters:

I. Standalone and Consolidated Unaudited Financial Results

The Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended June 30, 2026, together with the Limited Review Reports issued by the Statutory Auditors thereon, are enclosed herewith as **Annexure A.**

II. Re- appointment of Internal Auditor

Based on the recommendation of the Audit Committee, the Board has approved the re- appointment of M/s Ernst & Young LLP as the Internal Auditor of the Company for the Financial Year 2026 -27.

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

The Board meeting commenced at 03:32 P.M. and concluded at 04:42 P.M.

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

You are requested to take the same on record.

Thanking You,

For **EPACK Durable Limited**

Esha Gupta
Digitally signed by Esha Gupta
Date: 2026.08.11 18:29:28 +05'30'

Esha Gupta
Company Secretary and Compliance Officer

Encl. As above.

Annexure - A

Deloitte Haskins & Sells

Chartered Accountants
7th Floor Building 10
Tower B
DLF Cyber City Complex
DLF City Phase II
Gurugram-122 002
Haryana, India

Tel: +91 124 679 2000
Fax: +91 124 679 2012

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

TO THE BOARD OF DIRECTORS OF EPACK DURABLE LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **EPACK DURABLE LIMITED** and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), and its share of the net loss after tax and total comprehensive loss of its Joint venture for the quarter ended June 30, 2026 ("the Statement") being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Holding Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the following entities:

   - EPACK Durable Limited (Holding Company)
   - EPACK Manufacturing Technologies Private Limited (Subsidiary)
   - Bumjin India Audio Products Private Limited (Subsidiary)
   - EPACK Electronic Components Private Limited (Subsidiary)
   - EPACK Durable Global Sales L.L.C.- FZ (Subsidiary)
   - Epavo Electricals Private Limited (Joint Venture Company)

5. Basis for Qualified Conclusion

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

Deloitte Haskins & Sells Chartered Accountants

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

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

6. Qualified Conclusion

   Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, except for the possible effects of the matter described in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, has not been prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. We did not review the financial results of two (2) subsidiaries included in the consolidated financial results, whose financial information reflect total revenues of Rs. Nil for the quarter ended June 30, 2026, total net loss after tax of Rs. 0.80 Lakhs for the quarter ended June 30, 2026 and total comprehensive loss of Rs 0.80 Lakhs for the quarter ended June 30, 2026, as considered in the Statement. The consolidated financial results also include the Group's share of total net loss after tax of Rs. 229.18 Lakhs for the quarter ended June 30, 2026 and Total comprehensive loss of Rs. 229.18 Lakhs for the quarter ended June 30, 2026, as considered in the Statement, in respect of a joint venture whose unaudited financial results have not been reviewed by us. These unaudited financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint venture, is based solely on the reports of the other auditors and the procedures performed by us as stated paragraph 3 above.

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

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

Deloitte Haskins & Sells
Chartered Accountants

Akash Kumar Agarwal
Partner
(Membership No. 063092)
UDIN - 26063092KQTALH7298

Place: Noida
Date: August 11, 2026

EPACK Durable Limited
Regd. Office: 61-B, Udyog Vihar, Surajpur, Kasna Road, Greater Noida, Gautam Budh Nagar U.P.201306
CIN: L74999UP2019PLC116048, Ph. No.: 0120-4522467, **Website**:- www.epackdurable.com, **Email ID**: info_ed@epack.in

Statement of Consolidated Unaudited Financial Results for the Quarter ended June 30, 2026

(Rs in Lakhs)

Particulars	Quarter ended			Year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	Unaudited	Unaudited (refer note 2)	Unaudited	Audited
Income				
Revenue from operations	88,602.35	59,104.68	66,239.25	1,89,445.53
Other Income	170.12	284.79	568.36	1,625.87
Total income	**88,772.47**	**59,389.47**	**66,807.61**	**1,91,071.40**
Expenses				
Cost of materials consumed	73,196.35	56,692.83	53,106.78	1,58,282.58
Purchases of stock-in-trade	2,807.73	1,526.74	1,665.21	2,938.23
Change in inventories of finished goods and work-in-progress	142.64	(6,961.35)	1,099.64	(471.19)
Employee benefits expense	2,371.55	1,962.24	1,993.80	7,010.48
Finance costs	2,021.91	1,136.68	1,585.11	6,093.22
Depreciation and amortisation expense	1,660.68	1,414.76	1,271.60	5,398.11
Other expenses	4,582.35	3,299.71	2,910.70	10,293.59
Total expenses	**86,783.21**	**59,071.61**	**63,632.84**	**1,89,545.02**
Profit before share of profit/(loss) of joint venture and tax	**1,989.26**	**317.86**	**3,174.77**	**1,526.38**
Share of profit/(loss) of joint venture	(229.18)	(217.92)	(28.74)	(644.72)
Profit/(loss) before tax	**1,760.08**	**99.94**	**3,146.03**	**881.66**
Tax expense:				
Current tax	205.29	(246.60)	656.44	96.11
Deferred tax charge/(credit)	373.00	344.12	200.46	459.68
Total tax expense	**578.29**	**97.52**	**856.90**	**555.79**
Profit/(loss) for the period/year	**1,181.79**	**2.42**	**2,289.13**	**325.87**
Other Comprehensive income/(loss)				
Items that will not be reclassified to profit and loss				
Re-measurement gain / (loss) on defined benefit plans	(6.50)	59.27	(7.50)	38.02
Income tax relating to above	1.64	(14.92)	1.89	(9.57)
Share of other comprehensive income / (loss) of joint venture (net)	-	(0.19)	(0.71)	(0.60)
Other Comprehensive income/(loss), net of tax	**(4.86)**	**44.16**	**(6.32)**	**27.85**
Total Comprehensive income/(loss) for the period/year	**1,176.93**	**46.58**	**2,282.81**	**353.72**
Profit/(loss) attributable to:				
a) Owners of the parent	1,181.79	2.42	2,289.13	325.87
b) Non Controlling interests	-	-	-	-
Other Comprehensive income/(loss) attributable to:				
a) Owners of the parent	(4.86)	44.16	(6.32)	27.85
b) Non Controlling interests	-	-	-	-
Total Comprehensive income/(loss) attributable to:				
a) Owners of the parent	1,176.93	46.58	2,282.81	353.72
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
Other equity	-	-	-	86,410.15
Earnings per share in Rs (Face value Rs 10/- per share) (Not annualised for the Quarters)				
a) Basic	1.23	0.003	2.39	0.34
b) Diluted	1.23	0.003	2.39	0.34

Deloitte Haskins & Sells Chartered Accountants

Ajay DD Singhania

EPACK DURABLE LIMITED NOIDA

Notes to consolidated unaudited financial results:

1 The above consolidated unaudited financial results of EPACK Durable Limited (the 'Holding Company'), its subsidiaries (the Holding Company and its subsidiaries together referred as "Group") and its Joint venture for the quarter ended June 30, 2026 have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI Listing Obligations and Disclosure Requirement Regulations, 2015, as amended.

The above consolidated unaudited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on August 11, 2026.

2 The consolidated unaudited financial results relating to quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and published figures for nine months ended December 31, 2025 which were subjected to limited review.

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

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

4 During the current period, no PLI income has been recognized. Further, the Holding Company could not achieve the prescribed incremental sales threshold under the applicable Production Linked Incentive ("PLI") Scheme for the financial year 2025-26. Consequently, PLI income amounting to Rs 3,242.00 lakhs, accrued during the nine months ended December 31, 2025 (including Rs 1,331.00 lakhs accrued during the quarter ended June 30, 2025), was reversed during the quarter ended March 31, 2026, resulting in no PLI income being recognized during the year ended March 31, 2026.

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

During the current period, the Holding Company has further recognised incentive income of Rs. 183.67 lakhs.

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

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

For EPACK Durable Limited

AjayDDSinghania

Ajay DD Singhania
Managing Director and Chief Executive Officer

Place: Noida
Date: August 11, 2026

Deloitte Haskins & Sells Chartered Accountants

EPACK DURABLE LIMITED NOIDA

Deloitte Haskins & Sells

Chartered Accountants
7th Floor Building 10
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Haryana, India

Tel: +91 124 679 2000
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF EPACK DURABLE LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **EPACK DURABLE LIMITED** ("the Company"), for the quarter ended June 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical, and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Basis for Qualified Conclusion

   As stated in Note 4 of the Statements, trade receivables include disputed balance of Rs.1,961 lakhs, which the Company believes that it has a high probability of recovery and consequently, no provision has been recognised against the disputed dues as at the reporting date.

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

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

Deloitte Haskins & Sells Chartered Accountants

Deloitte
Haskins & Sells

5. Qualified Conclusion

   Based on our review conducted as stated in paragraph 3 above, except for the possible effects of the matter described in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Deloitte Haskins & Sells Chartered Accountants

Akash Kumar Agarwal
Partner
(Membership No. 063092)
UDIN – 26063092UHFBFY3736

Place: Noida
Date: August 11, 2026

EPACK Durable Limited
Regd. Office: 61-B, Udyog Vihar, Surajpur, Kasna Road, Greater Noida, Gautam Budh Nagar U.P.201306
CIN: L74999UP2019PLC116048, Ph. No.: 0120-4522467, **Website**:- www.epackdurable.com, **Email ID**: info_ed@epack.in

EPACK DURABLE

Statement of Standalone Unaudited Financial Results for the Quarter ended June 30, 2026

(Rs in lakhs)

Particulars	Quarter ended			Year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	Unaudited	Unaudited (refer note 2)	Unaudited	Audited
Income				
Revenue from operations	88,473.84	59,105.15	66,239.25	1,89,446.00
Other Income	354.46	451.79	609.07	2,269.47
Total income	**88,828.30**	**59,556.94**	**66,848.32**	**1,91,715.47**
Expenses				
Cost of materials consumed	69,828.55	56,696.64	53,106.78	1,58,286.39
Purchases of stock-in-trade	5,828.23	1,526.74	1,665.21	2,938.23
Change in inventories of finished goods and work-in-progress	505.72	(6,961.32)	1,099.64	(471.16)
Employee benefits expense	2,153.31	1,960.44	1,993.80	7,008.68
Finance costs	1,874.05	1,129.89	1,577.47	6,081.84
Depreciation and amortisation expense	1,528.81	1,413.32	1,271.60	5,396.67
Other expenses	4,099.44	3,210.45	2,906.61	10,153.13
Total expenses	**85,818.11**	**58,976.16**	**63,621.11**	**1,89,393.78**
Profit/(loss) before tax	**3,010.19**	**580.78**	**3,227.21**	**2,321.69**
Tax expense:				
Current tax	205.29	(246.60)	656.44	96.11
Deferred tax charge/(credit)	603.42	363.76	185.03	465.14
Total tax expense	**808.71**	**117.16**	**841.47**	**561.25**
Profit/(loss) for the period/year	**2,201.48**	**463.62**	**2,385.74**	**1,760.44**
Other Comprehensive income/(loss)				
Items that will not be reclassified to profit and loss				
Re-measurement gain / (loss) on defined benefit plans	(6.50)	59.27	(7.50)	38.02
Income tax relating to above	1.64	(14.92)	1.89	(9.57)
Other Comprehensive income/(loss), net of tax	**(4.86)**	**44.35**	**(5.61)**	**28.45**
Total Comprehensive income/(loss) for the period/year	**2,196.62**	**507.97**	**2,380.13**	**1,788.89**
Paid up equity share capital (Face value of Rs 10/- per share)	9,622.85	9,622.85	9,596.77	9,622.85
Other equity	-	-	-	88,324.83
Earnings per share in Rs (Face value Rs 10/- per share) (Not annualised for the Quarters)				
a) Basic	2.29	0.48	2.49	1.83
b) Diluted	2.29	0.48	2.49	1.83

Deloitte Haskins & Sells Chartered Accountants

Ajay DD Singhania

EPACK DURABLE LIMITED NOIDA

Notes to standalone unaudited financial results:

1 The above standalone unaudited financial results of EPACK Durable Limited (the 'Company'), for the quarter ended June 30, 2026 have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI Listing Obligations and Disclosure Requirement Regulations, 2015, as amended.

The above standalone unaudited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on August 11, 2026.

2 The standalone unaudited financial results relating to quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and published figures for nine months ended December 31, 2025 which were subjected to limited review.

3 During the year ended March 31, 2024, the Company has completed its initial public offer (IPO) of 27,828,351 equity shares of face value of Rs 10 each at an issue price of Rs 230 per share, comprising fresh issue of 17,391,304 shares and offer for sale of 10,437,047 shares by selling shareholders. Pursuant to the IPO, the equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on January 30, 2024.

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

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

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

5 During the current period, no PLI income has been recognized. Further, the Company could not achieve the prescribed incremental sales threshold under the applicable Production Linked Incentive ("PLI") Scheme for the financial year 2025-26. Consequently, PLI income amounting to Rs 3,242.00 lakhs, accrued during the nine months ended December 31, 2025 (including Rs 1,331.00 lakhs accrued during the quarter ended June 30, 2025), was reversed during the quarter ended March 31, 2026, resulting in no PLI income being recognized during the year ended March 31, 2026.

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

During the current period, the Company has further recognised incentive income of Rs. 183.67 lakhs.

7 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.

8 The business of the Company is seasonal in nature, hence the results for the quarter ended June 30, 2026 is not fully comparable with those for the preceding period.

For EPACK Durable Limited

Ajay DD Singhania

Ajay DD Singhania
Managing Director and Chief Executive Officer

Place: Noida
Date: August 11, 2026

Deloitte Haskins & Sells
Chartered Accountants

EPACK DURABLE LIMITED
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ANNEXURE – B

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

S. No.	Particulars	Details
1.	Reason for change viz. ~~appointment,~~ re-appointment, ~~resignation, removal, death or otherwise~~	Appointment of M/s Ernst & Young LLP as Internal Auditors of the Company.
2.	Date of ~~appointment/~~ re-appointment/~~cessation (as applicable)~~	August 11, 2026
2.	Term of appointment~~/re-appointment;~~	Pursuant to the recommendation of the Audit Committee, the Board of Directors, at its meeting held on August 11, 2026, have approved the re- appointment of M/s Ernst & Young LLP as the Internal Auditor of the Company for the Financial Year 2026–27.
4.	Brief profile (in case of appointment);	Not Applicable
5.	Disclosure of Relationships between Directors (in case of Appointment of a Director)	Not Applicable