

# talati & talati Up Chartered Accountants

Limited Review Report on unaudited standalone financial results of EPACK PREFAB TECHNOLOGIES LIMITED for the quarter ended June 30, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
Board of Directors of
EPACK PREFAB TECHNOLOGIES LIMITED
Greater Noida.

- 1) We have reviewed the accompanying statement of Unaudited Standalone Financial Results of M/s. EPACK PREFAB TECHNOLOGIES LIMITED (the "Company") for the quarter ended June 30, 2025 (the "Statement") attached herewith, 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 "Listing Regulations").
- 2) The Statement which is the responsibility of the company's management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind-AS 34) "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor of the Entity" issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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) Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention of the results that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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 Obligation and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5) Attention is drawn to the fact that and point no. 3 of explanatory notes to the Statement of Unaudited Financial Results for the quarter ended June 30, 2025 that the Statement includes the figures for the corresponding quarter ended June 30, 2024 and for the previous quarter ended March 31, 2025, as reported in these standalone financial results, which have been approved by the Board of Directors of the Company, but have not been subjected to review or audit by us or by any other auditors since the requirement for submission of quarterly standalone financial results was applicable upon listing of the Company's equity shares from the quarter ended September 30, 2025.

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

CA Manish Baxi Partner

M. No. 045011

Place: Vadodara

Date: October 22, 2025

UDIN: 25045011BMNSUS7123



REGD OFFICE: 61-B, Udyog Vihar, Surajpur, Kasna Road, Gautam Buddha Nagar, Greater Noida - 201306, Uttar Pradesh, India CIN: U74999UP1999PLC116066

#### STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

₹ in Lakhs

|  |                      | Year Ended |                      |   |  |
|--|----------------------|------------|----------------------|---|--|
| Particulars  |                      | 30-06-2024 | Γ                    |   |  |
|  | 30-06-2025 Unaudited | Unaudited  | 31-03-2025 Unaudited | 31-03-2025 Audited                      |  |
| Income   | -                    |            |                      |   |  |
| Revenue from Operations  | 29,533.83            | 26,893,31  | 33,059.69            | 1,13,391.72                             |  |
| Other Income   | 250.59               | 17.30      | 358.38               | 457.42                                  |  |
| CONTROL CONTRO |                      | -          |                      |   |  |
| Total Income   | 29,784.41            | 26,910.61  | 33,418.07            | 1,13,849.14                             |  |
| Expenses   |                      |            |                      |   |  |
| Cost of Materials Consumed   | 21,648.90            | 18,788 53  | 22,885.38            | 75,756.05                               |  |
| Changes in Inventories of Finished Goods, Stock-   |                      |            |                      |   |  |
| In-Trade and Work-In-Progress  | (2,309.72)           | (579.64)   | (1,572.50)           | (1,292.61)                              |  |
| Employee Beniefits Expense   | 3,381.03             | 1 2 2      | 3,171.56             | 10,774.96                               |  |
| Finance Costs  | 699.41               | 499.54     | 666.12               | 2,420.95                                |  |
| Depreciation and Amortization Expense  | 511.33               | 347.51     | 445.87               | 1,728.07                                |  |
| Other Expenses   | 3,724.94             | 3,734.75   | 5,054.16             | 16,390.12                               |  |
|  | -                    |            |                      | -                                       |  |
| Total Expenses   | 27,655.90            | 25,045.07  | 30,650.59            | 1,05,777.54                             |  |
|  | <u> </u>             |            | -                    |   |  |
| Profit before Tax  | 2,128.52             | 1,865.54   | 2,767.48             | 8,071.61                                |  |
| Tax Expenses   | -                    | -          | -                    | •                                       |  |
| Current Tax<br>Deferred Tax  | 535.71               | 476.83     | 671.11               | 1,957.50                                |  |
|  | (7.55)               | (0.30)     | 52.03                | 151.96                                  |  |
| Tax in respect of earlier years Total Tax Exp  |                      |            | 44.49                | 44.49                                   |  |
| Total Tax Exp  | 528.16               | 476.53     | 767.63               | 2,153.95                                |  |
| Profit for the period/year   | 1,600.36             | 1,389.00   | 1,999.85             |   |  |
| Other Comprehensive Income:  | 2,000,30             | 1,303.00   | 1,333.03             | 5,917.66                                |  |
| Items will not reclassified to P/L:  | Î                    |            |                      |   |  |
| Remeasurements of net defined benefit plans  | 17.69                | (3.28)     | (28.57)              | (44.50)                                 |  |
| Income tax relating to above items   | (4.45)               |            | 7.19                 | (44.68)                                 |  |
|  | (4.43)               | 0.82       | 7.19                 | 11.25                                   |  |
| Other Comprehensive Income/Loss (net of  |                      |            |                      | -                                       |  |
| tax)   | 13.23                | (2.45)     | (21.38)              | (33.44)                                 |  |
|  |                      |            | (22.50)              | (55.44)                                 |  |
| Total Comprehensive Income for the   |                      |            |                      |   |  |
| period/year, net of tax  | 1,613.60             | 1,386.55   | 1,978.46             | 5,884.22                                |  |
| Paid-up equity share capital (FV Rs 2/- per  | -                    | -          |                      | · ·                                     |  |
| share)   | 1,550.16             | 387.54     | 1 550 16             | * |  |
| EPS (FV Rs 2/-per share) (Not annualised for   | 1,550.10             | 307.34     | 1,550.16             | 1,550.16                                |  |
| Quarters and Six Months)*  |                      |            |                      |   |  |
| Basic  | 2.06                 | 1.79       | 2.58                 | 2.62                                    |  |
| Diluted  | 1.81                 | 1.79       | 2.58                 | 7.63<br>7.38                            |  |

<sup>\*</sup> Equity Share had Face value of Rs 10, which was split on 30th September 2024 in Rs 2 per share, and Bonus Shares were issued on that date, accordingly number of shares also changed, such effect was taken as an adjusting event from the beginning of Financial Year 2025.

<sup>\*</sup> Maximum No of CCPS 1,07,43,792 was considered in March 2025 Diluted EPS, which was later on converted in 82,38,115 no of equity shares on 4th September 2025, accordingly weighted average no of equity shares calculated, effect of such conversion was taken as an adjusting event from Beginning of this financial year.

Explanatory notes to the Statement of Unaudited Standalone Financial Results for the quarter ended June 30, 2025:

The above unaudited standalone financial results of the Company for the quarter ended June 30, 2025 have been reviewed by the Audit Committee on October 22, 2025, and approved by the Board of Directors at their meeting held on October 22, 2025. The statutory auditors have carried out limited review of above financial results of the Company.

The above unaudited 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").

Consequent to IPO of the Company in September 2025, the statement of unaudited standalone financial results for the quarter ended June 30, 2025 (the "Statement"), is drawn for the first time in accordance with the requirement of Regulation 33 of the Listing Regulations. The unaudited standalone financial results for the corresponding quarter ended June 30, 2024, and for the previous quarter ended March 31, 2025, have not been subject to an audit or review by our statutory auditors and are approved by the Company's Board of Directors. However, the management has exercised necessary due diligence to ensure that the results for these periods provide a true and fair view of the Company's affairs.

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. During the Period Ended December 2024, Company has granted 13,71,578 options, out of which 12,61,032 shares are outstanding as at June 2025.

Subsequent to the quarter ended June 30, 2025, the Company has completed its Initial Public Offer ("IPO") of 2,47,05,882 equity shares of face value of = Rs 2 each at an issue price of Rs 204 per share comprising fresh issue of 1,47,05,882 equity shares aggregating to 59.52% of Rs 30,000 lakhs(rounded off) and offer for sale of 1,00,00,000 equity shares by selling aggregating to 40.48% of Rs 20,400 lakhs .

For and on the Behalf of Board of Directors Epack Prefab Technologies Limited

Sanjay Singhania

1

2

5

Managing Director & CEO

DIN: 01291342

Place: Greater

Noida

Date: October

22, 2025

| STANDALONE SEGMENT INFORMATION FOR THE QUARTER |
|--|
| ENDED 30.06.2025                               |

| ENDED 30.06.2025        |                         |                         |                         | ₹ in Lakhs            |  |
|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|--|
| Particulars             | Thi                     | Three Months Ended      |                         |                       |  |
| raticulais              | 30-06-2025<br>Unaudited | 30-06-2024<br>Unaudited | 31-03-2025<br>Unaudited | 31-03-2025<br>Audited |  |
| Segment Revenue         |                         |                         |                         |                       |  |
| (a) Prefab Division     | 24,706.66               | 22,066.14               | 28,614.03               | 95,323.13             |  |
| (b) EPS Division        | 4,827.17                | 4,827.17                | 4,827.17                | 18,068.59             |  |
| Revenue from Operations | 29,533.83               | 26,893.31               | 33,441.20               | 1,13,391.72           |  |
| Segment Results         |                         |                         |                         |                       |  |
| (a) Prefab Division     | 1,580.47                | 1,493.07                | 2,306.43                | 6,803.88              |  |
| (b) EPS Division        | 548.05                  | 372.47                  | 461.05                  | 1,267.73              |  |
| Profit before tax       | 2,128.52                | 1,865.54                | 2,767.48                | 8,071.61              |  |
| Segment Assets          | MINISTRALIA             |                         |                         |                       |  |
| (a) Prefab Division     | 93,221.25               | 44,055.41               | 77,764.94               | 77,764.94             |  |
| (b) EPS Division        | 12,754.22               | 10,306.88               | 15,461.66               | 15,461.66             |  |
| Total                   | 1,05,975.47             | 54,362.28               | 93,226.60               | 93,226.60             |  |
| Segment Liabilities     |                         |                         |                         |                       |  |
| (a) Prefab Division     | 64,392.43               | 31,803.01               | 53,281.53               | 53,281.53             |  |
| (b) EPS Division        | 4,329.12                | 3,459.91                | 4,480.41                | 4,480.41              |  |
| Total                   | 68,721.55               | 35,262.92               | 57,761.94               | 57,761.94             |  |



# talati & talati Up Chartered Accountants

Limited Review Report on unaudited consolidated financial results of EPACK PREFAB TECHNOLOGIES LIMITED for the quarter ended June 30, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to Board of Directors of EPACK PREFAB TECHNOLOGIES LIMITED Greater Noida.

- 1) We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of M/s. EPACK PREFAB TECHNOLOGIES LIMITED ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together refer to as "the Group"), for the quarter ended 30<sup>th</sup> June, 2025 ("the statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("the Listing Regulation"), as amended.
- 2) The Consolidated Financial 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 recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind-AS 34) "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Consolidated Financial Statement based on our review.
- We conducted our review of the Consolidated Financial Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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 Listing Regulations, as amended, to the extent applicable.

4) This Consolidated Financial statement includes the results of the following entities:

| Sr No. | Name of Entity                         | Relationship            |
|--------|--|-------------------------|
| 1.     | Epack Prefab Technologies Limited      | Holding Company         |
| 2.     | Epack Prefab Solutions Private Limited | Wholly Owned Subsidiary |
|        | · -                                    |                         |

1006, OCEAN, Sarabhai Road, Near Genda Circle, Vadodara - 390 023.

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

Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention of the results that causes us to believe that the accompanying statement of unaudited consolidated financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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 Obligation and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### Other Matters:

- The accompanying Consolidated Financial Statement includes unaudited interim financial results and other financial informations in respect of one subsidiary whose unaudited financial results includes total revenue of Rs. 0.00 Lakhs, total net profit/(loss) after tax of Rs. 2.98 Lakhs and total comprehensive income / (loss) of Rs. 2.98 Lakhs for the quarter ended June 30, 2025, as considered in the consolidated statement. The financial results of the said subsidiary have not been reviewed by any auditors whose financial informations / results 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 this entity, is based solely on the management certified information and the procedures performed by us as described in paragraph 3 above. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.
- Attention is drawn to the fact that and point no. 3 of explanatory notes to the Consolidated Statement of Unaudited Financial Results for the quarter ended June 30, 2025 that the consolidated statement includes the figures for the corresponding quarter ended June 30, 2024 and for the previous quarter ended March 31, 2025, as reported in these Consolidated Financial results, which have been approved by the Board of Directors of the Holding Company, but have not been subjected to review or audit by us or by any other auditors since the requirement for submission of quarterly consolidated financial results was applicable upon listing of the Parent's equity shares with effect from the quarter ended September 30, 2025.

Our conclusion is not modified in respect of this matter.

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

CA Manish Baxi Partner M. No. 045011

Place: Vadodara Date: October 22, 2025

UDIN: 25045011BMNSUT5069



REGD OFFICE: 61-8, Udyog Vihar, Surajpur, Kasna Road, Gautam Buddha Nagar, Greater Noida - 201306, Uttar Pradesh, India

CIN: U74999UP1999PLC116066

#### STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

₹ in Lakhs

|   | TI                   | Year Ended              |                      |                       |
|---|----------------------|-------------------------|----------------------|-----------------------|
| Particulars   | 30-06-2025 Unaudited | 30-06-2024<br>Unaudited | 31-03-2025 Unaudited | 31-03-2025 Audited    |
| Income  | 9                    |                         |                      |                       |
| Revenue from Operations   | 29,533.83            | 26,893.31               | 33,059.69            | 1,13,391.72           |
| Other Income  | 250.59               | 17.30                   | 358.38               | 657.42                |
|   |                      | -                       |                      |                       |
| Total Income  | 29,784.41            | 26,910.61               | 33,418.07            | 1,14,049.14           |
| Expenses  |                      |                         | 8                    |                       |
| Cost of Materials Consumed  | 21,648.90            | 18,788.53               | 22,885.38            | 75,756.05             |
| Changes in Inventories of Finished Goods, Stock-  | 10,047 (0.000)       |                         |                      |                       |
| In-Trade and Work-In-Progress   | (2,309.72)           | (579.64)                | (1,572.50)           | (1,292.61             |
| Employee Benefits Expense   | 3,381.03             | 2,254.38                | 3.171.56             | 10,774.96             |
| Finance Costs   | 700.28               | 500.41                  | 667.00               | 2,424.69              |
| Depreciation and Amortization Expenses  | 511.98               | 348.16                  | 445.51               | 1 770 67              |
| Other Expenses  | 3,720.44             | 3,730.34                | 446.51<br>5,049.66   | 1,730.65<br>16,373.93 |
|   |                      |                         |                      | 20,0 / 0.55           |
| Total Expenses  | 27,652.91            | 25,042.17               | 30,647.61            | 1,05,767.66           |
| Profit / (loss) before share of profit/(loss) of  |                      |                         |                      |                       |
| associate and Tax   | 2,131.50             | 1,868.43                | 2,770.46             | 8,281.48              |
| Share of Profit/(Loss) of Associate   | -                    | (66.24)                 | -                    | (192.23               |
| Profit before Tax   | 2,131.50             | 1,802.19                | 2,770.46             | 8,089.26              |
| Tax Expenses  |                      |                         |                      | 1                     |
| Current Tax   | 536.46               | 477.57                  | 671.84               | 1,960.70              |
| Deferred Tax  | (7.55)               | (0.30)                  | 52.03                | 151.85                |
| Tax in respect of earlier years   | -                    |                         | 44.49                | 44.49                 |
| Total Tax Expenses  | 528.91               | 477.27                  | 768.35               | 2,157.03              |
| Profit for the period/year  | 1,602.60             | 1,324,92                | 2.002.11             | 5,932.22              |
| Other Comprehensive Income:   | -                    |                         | 2,002.11             | 3,932.22              |
| Items will not reclassified to P/L:   |                      | 5±0                     | -                    |                       |
| Remeasurements of net defined benefit plans<br>Income tax relating to above itemsIncome Tax | 17.69                | (3.28)                  | (28.57)              | (44.68)               |
| for above   | (4.45)               | 0.82                    | 7.19                 | 11.25                 |
| Other Comprehensive Income/Loss (net of tax)  | 13.23                | (2.45)                  | (21.38)              | (33.44)               |
|   |                      | 13.4                    | 5                    | (33.44)               |
| Total Comprehensive Income/Loss for the<br>Period/Year, net of tax                          |                      |                         |                      |                       |
| renou, rear, net or tax   | 1,615.83             | 1,322.47                | 1,980.72             | 5,898.79              |
| Paid-up equity share capital (FV Rs 2/- per   |                      |                         | -                    |                       |
| share)  | 1,550.16             | 387.54                  | 1,550.16             | 1,550.16              |
| EPS (FV Rs 2/-per share) (Not annualised for<br>Quarters and Six Months)*                   |                      |                         |                      |                       |
| Basic   | 2.07                 | 1.71                    | 2.58                 | 7.55                  |
| Diluted   | 1.82                 | 1.71                    | 2.58                 | 7.65                  |

<sup>\*</sup> Equity Share had Face value of Rs 10, which was split on 30th September 2024 in Rs 2 per share, and Bonus Shares were issued on that date, accordingly number of shares also changed, such effect was taken as an adjusting event from the beginning of Financial Year 2025.

<sup>\*</sup> Maximum No of CCPS 1,07,43,792 was considered in March 2025 Diluted EPS, which was later on converted in 82,38,115 no of equity shares on 4th September 2025, accordingly weighted average no of equity shares calculated, effect of such conversion was taken as an adjusting event from Beginning of this financial year.

Explanatory notes to the Statement of Unaudited Consolidated Financial Results for the quarter ended June 30, 2025:

The above unaudited consolidated financial results of the Company for the quarter ended June 30, 2025, have been reviewed by the Audit Committee on October 22, 2025, and approved by the Board of Directors at their meeting held on October 22, 2025. The statutory auditors have carried out limited review of above financial results of the Company.

The above unaudited 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").

Consequent to IPO of the Company in September 2025, the statement of unaudited consolidated financial results for the quarter ended June 30, 2025 (the "Statement"), is drawn for the first time in accordance with the requirement of Regulation 33 of the Listing Regulations. The unaudited consolidated financial results for the corresponding quarter ended June 30, 2024, and for the previous quarter ended March 31, 2025, have not been subject to an audit or review by our statutory auditors and are approved by the Company's Board of Directors. However, the management has exercised necessary due diligence to ensure that the results for these periods provide a true and fair view of the Company's affairs.

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. During the Period Ended December 2024, Company has granted 13,71,578 options, out of which 12,61,032 shares are outstanding as at June 2025.

Subsequent to the quarter ended June 30, 2025, the Company has completed its Initial Public Offer ("IPO") of 2,47,05,882 equity shares of face value of = Rs 2 each at an issue price of Rs 204 per share comprising fresh issue of 1,47,05,882 equity shares aggregating to 59.52% of Rs 30,000 lakhs(rounded off) and offer for sale of 1,00,00,000 equity shares by selling aggregating to 40.48% of Rs 20,400 lakhs.

For and on the Behalf of Board of Directors

Epack Prefab Technologies Christed

Sanjay Singhania

1

5

Managing Director & CEO

DIN: 01291342

Place: Greater Noida

Date October

22, 2025

|   | CONSOLIDATED SEGMENT INFORMATION FOR THE QUENDED 30.06.2025 | ARTER        |                |             |              |
|---|---|--------------|----------------|-------------|--------------|
|   |   |              |                |             | ₹ in Lakhs   |
|   | Particulars   |              | ree Months End | led         | Year Ended   |
|   | raiticulars   | 30-06-2025   | 30-06-2024     | 31-03-2025  | 31-03-2025   |
|   |   | Unaudited    | Unaudited      | Unaudited   | Audited      |
| 1 | Segment Revenue   |              |                |             |              |
|   | (a) Prefab Division   | 2,47,066.57  | 2,20,661.38    | 2,86,140.32 | 9,53,231.31  |
|   | (b) EPS Division  | 48,271.70    | 48,271.70      | 48,271.70   | 1,80,685.91  |
|   | Revenue from Operations                                     | 2,95,338.26  | 2,68,933.07    | 3,34,412.02 | 11,33,917.21 |
| 2 | Segment Results   | -            | _              | -           | -            |
|   | (a) Prefab Division   | 15,804.73    | 14,297.22      | 23,064.30   | 68,038.77    |
|   | (b) EPS Division  | 5,480.46     | 3,724.68       | 4,610.46    | 12,677.33    |
|   | (c)others   | 29.84        | -              | 29.84       | 176.46       |
|   | Profit before tax   | 21,315.03    | 18,021.90      | 27,704.60   | 80,892.56    |
| 3 | Segment Assets  |              |                |             |              |
|   | (a) Prefab Division   | 9,32,212.53  | 4,40,554.07    | 7,77,649.41 | 7,77,649.41  |
|   | (b) EPS Division  | 1,27,542.18  | 1,03,068.77    | 1,54,616.59 | 1,54,616.59  |
|   | (c) others  | 2,025.26     | 1,713.59       | 2,031.71    | 2,031.71     |
|   | Total   | 10 51 770 07 | F 45 336 43    |             |              |
| 1 | Segment Liabilities   | 10,61,779.97 | 5,45,336.43    | 9,34,297.71 | 9,34,297.71  |
|   | (a) Prefab Division   | 6,43,924.29  | 3,18,030.10    | 5,32,815.34 | 5,32,815.34  |
|   | (b) EPS Division  | 43,291.25    | 34,599.07      | 44,804.06   | 44,804.06    |
|   | (c) others  | 475.54       | 447.38         | 466.82      | 466.82       |
| Ì | Total   | 6,87,215.53  | 3,52,629.17    | 5,78,086.22 | 5,78,086.22  |



# talati & talati Up Chartered Accountants

Limited Review Report on unaudited standalone financial results of EPACK PREFAB TECHNOLOGIES LIMITED for the quarter ended September 30, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to Board of Directors of EPACK PREFAB TECHNOLOGIES LIMITED Greater Noida.

- 1) We have reviewed the accompanying statement of Unaudited Standalone Financial Results of M/s. EPACK PREFAB TECHNOLOGIES LIMITED (the "Company") for the quarter ended September 30, 2025 (the "Statement") attached herewith, 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 "Listing Regulations").
- 2) The Statement which is the responsibility of the company's management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind-AS 34) "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor of the Entity" issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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) Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention of the results that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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 Obligation and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5) Attention is drawn to the fact that the Statement includes the figures for the corresponding quarter ended September 30, 2024, as reported in these standalone financial results, which have been approved by the Board of Directors of the Company, but have not been subjected to review or audit by us or by any other auditors since the requirement for submission of quarterly standalone financial results was applicable upon listing of the Company's equity shares from the quarter ended September 30, 2025.

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

CA Manish Baxi Partner M. No. 045011

171.110.040011

Place: Vadodara

Date: October 22, 2025

UDIN: 25045011BMNSUU6316



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

CIN: U74999UP1999PLC116066

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

₹ in Lakhs Quarter Ended Half Year Ended Particulars 30-06-2025 30-09-2024 30-09-2025 Unaudited 30-09-2025 Unaudited 30-09-2024 Audited Unaudited 31-03-2025 Audited Revenue from Operations 29,533.83 26,805.44 72,927.57 53,698.75 1,13,391.72 Other Income 278.71 250.59 77.54 529.29 94.84 457.42 Total Income 43,672.45 26,882.98 29,784.41 73,456.86 53,793.58 1,13,849.14 Expenses Cost of Materials Consumed 27.235.35 21.648.90 16,521 25 48,884.25 35,309.78 75,756.05 Changes in inventories of Finished Goods, Stock-In-Trade and Work-In-Progress 1.309.90 (2,309.72) (999.82) 383.72 (1.292.61) Employee Benefits Expense 4,939.86 1,114.55 10,774.96 3,381.03 2,685.48 7,421.32 615.02 480.35 1,504.14 1,077.92 804.73 699.41 Depreciation and Amortization Expense 566.58 827.86 1,728.07 Other Expenses 5,813.54 3,724.94 3.781.57 9,538.48 16,390.12 Total Expenses 39,770.39 27,655.90 25,047.03 67,426.28 50,092.10 1,05,777.54 Profit before Tax 3,902.06 2,128.52 1,835.95 6,030.58 3,701.48 8,071.61 Tax Expenses Current Tax Deferred Tax 982.07 1,957.50 535.71 469.45 1,517.78 946.29 (24.48) (7.55)(0.30)(32.03)(0.60) 151.96 Tax in respect of earlier years 44.49 Total Tax Expenses 957.59 528.16 469.16 1,485.75 945.69 2,153.95 Profit for the period 2.944.47 1,600.36 1,366.79 4,544.83 2,755.79 5,917.66 Other Comprehensive Income: Items will not reclassified to P/L: nents of net defined benefit plans 12.00 17.69 (8.27) (11.55) (44.68) come tax relating to above items (3.02) 2.08 (7.47) 2.91 11.25 Other Comprehensive Income/Loss (net of tax) 8.98 13.23 (6.19) 22.21 (8.64) (33.44) Total Comprehensive Income for the period/year, net of tax 2,953.45 1,613.60 1,360.60 4,567.04 2,747.15 5,884.22 aid-up equity share capital (FV Rs 2/- per share) 1,550.16 1.550.16 2,009.04 1,550 16 1,550.16 EPS (FV Rs 2/-per share) (Not annualised for Quarters and Six Months)\*
Basic 3.43 5.29 3.56 7.53 Diluted 3.43 1.87 1.76

<sup>\*</sup> Equity Share had Face value of Rs 10, which was split on 30th September 2024 in Rs 2 per share, and Bonus Shares were issued on that date, accordingly number of shares also changed , such effect was taken as an adjusting event from the beginning of Financial Year 2025 .

<sup>\*</sup> Maximum No of CCPS 1,07,43,792 was considered in March 2025 Diluted EPS, which was later on converted in 82,38,115 no of equity shares on 4th September 2025, accordingly weighted average no of equity shares calculated, effect of such conversion was taken as an adjusting event from Beginning of this financial year.

<sup>\*</sup> Company has Issued Fresh Equity Shares vide IPO, and alloted 1,47,05,872 no. of equity shares on 29th September 2025, accordingly weighted average calculated for these no of shares.

# 1. Statement of Assets & Liabilities

| 1                     | ASSETS Non-current assets   |                        |                  |
|-----------------------|---|------------------------|------------------|
|                       | Non-current assets  |                        |                  |
| į(                    |   |                        |                  |
|                       | (a) Property, plant and equipment   | 25,900.00              | 20,270.3         |
|                       | (b) Capital work - in - progress  | 128.61                 | 5,590,8          |
|                       | (c) Other Intangible assets   | 108.91                 | 113.3            |
|                       | (d) Right of Use Assets   | 4,225.26               | 4,247.7          |
| 1                     | (e) Financial assets  | -                      |                  |
| i                     | (i) Investments   | 520.14                 | 519.3            |
|                       | (ii) Loans  | 433.23                 | 416.1            |
| 1.                    | (iii) Others financial assets   | 35,41                  | 122.8            |
|                       | (f) Other non - current assets  | 39.85                  | 3.1              |
| 17                    | Total Non-current assets  | 32,391.43              | 31,284.1         |
| 2 0                   | Current assets  |                        | -                |
| 6                     | a faventories   | 15,406.98              | 15,146.4         |
| (                     | b) funancial assets   | 10,100                 | 13,140.4         |
|                       | (i) Trade receivables   | 26,470.46              | 20,533.2         |
|                       | (ii) Cash and cash equivalents  | 46,763.56              | 7,926,4          |
|                       | (iii) Sank Balances other then (ii) above                                   | 3,644,96               | 7,598.0          |
| İ                     | (rv) loans  | 1,302.02               | 317.1            |
|                       | (v) Other financial assets  | 1,969.61               | 1,075.8          |
| 10                    | c) Other current assets   | 9.871.63               | 7,487.8          |
|                       | Fotal Corrent assets  | 1,08,429.32            | 60,185.1         |
| OTAL,                 | ASSETS  | 1,40,820.75            | 91,469.2         |
| 1 E                   | EQUITY AND ELABILITIES  Equity    Equity share capital                      |                        |                  |
|                       |   | 2,009,04               | 1,550.1          |
|                       | i) Instruments entirely Equity in Nature<br>) Other equity                  | -                      | 141.3            |
|                       | otal Equity   | 57,064,40<br>69,073.44 | 33,773.1         |
|                       |   | 05,073.44              | 35,464.6         |
| 2 (1                  | labilities  |                        |                  |
| N                     | lon-current liabilities   |                        |                  |
| (a                    | a) Financial liabilities  |                        |                  |
|                       | (I) Sorrowings  | 8,477.03               | 10,212.5         |
|                       | (ii) Lease Liabilities  | 165.89                 | 304,14           |
|                       | (III) Other financial liabilities   | 2,286.24               | 2,411.86         |
| 1.                    | b) Provisions   | 567.55                 | 343.77           |
| (e                    | t) Deferred Tax liabilities   | 855.94                 | 880.50           |
| το                    | otal Non- current liabilities   | 12,352.65              | 14,152.75        |
| Ci                    | urrent liabilities  |                        |                  |
| ∤a                    | i) Financial linbilities  |                        |                  |
|                       | (i) Sorrowings  | 13,199.16              | 10010 00         |
|                       | (ii) Lease Liabilities  | 285.49                 | 10,810.60        |
|                       | (iii) Trade payables  | 203.49                 | 115.60           |
| ļ(Α                   | total outstanding dues of micro enterprises and                             | 273.25                 | 2,373,35         |
|                       | nali enterprises; and   | *13.23                 | 4.575.55         |
|                       | 3) total outstanding dues of creditors other than                           | 32,614.74              | 19,116.98        |
|                       | nitro enterprises and small enterprises                                     | 32,014,74              | 19,116.98        |
| (B                    | I a curre buses and suitable butter builde?                                 |                        |                  |
| (B                    | (iv) Other Financial Liabilities  | 1 251 05               | 1 200 44         |
| (B                    | (iv) Other Financial Liabilities ) Provisions                               | 1,851.93               | 1,308.44         |
| (B<br>m<br>(b         | (iv) Other Financial Liabilities  | 3,365.68               | 711.54           |
| (B<br>m<br>(b)        | (iv) Other Financial Liabilities<br>) Provisions                            | 3,365.68<br>1,200.24   | 711.54<br>200.81 |
| (B<br>m<br>(b)<br>(c) | (iv) Other Financial Liabilities<br>) Provisions<br>) Current Tax Liability | 3,365.68               | 711.54           |

# Notes : 2 Statement of Cash flows:

|  |   | ₹in Lak                               |
|--|---|---------------------------------------|
| articulars   | Half year Ended<br>30.09.2025 Unaudited | Half year Ended<br>30.09.2024 Audited |
| A. Cash Flow from Operating Activities   |   |                                       |
| Profit before tax: Adjustments for:  | 6,030.58                                | 3,701.4                               |
|  |   |                                       |
| Depreciation and amortization expenses   | 1,077.92                                | 827.8                                 |
| Finance cost on borrowings and lease liability   | 1,504.14                                | 1,114.5                               |
| Share of loss in Associate   |   |                                       |
| Interest income  | (517.33)                                | (31.2                                 |
| Fair Valuation of Investments through Profit and Loss  | (0.83)                                  | (2.0                                  |
| Share based payment to employees   | 53.50                                   |                                       |
| Remeasurements of net defined benefit plans  | 29.69                                   | (11.5                                 |
| Operating profit before working capital changes  | 8,177.67                                | 5,599.1                               |
| Adjustments for working capital  |   | 5000000                               |
| (Increase)/decrease in Trade Receivables   | (5,937.20)                              | (6,322.8                              |
| (Increase)/decrease in Inventories   | (3,260.50)                              | 590.6                                 |
| (Increase)/decrease in Other Non current Financial Assets  |   | (400.0                                |
| (Increase)/decrease in Other Financial Assets  | (893.75)                                | (54.8                                 |
| (Increase)/decrease in Other Non Current Assets  | - 1                                     | 61.4                                  |
| (Increase)/decrease in Bank Balance other than Cash and Cash Equivalent  |   | 680.2                                 |
| (Increase)/decrease in Short Term Loans  | (984.92)                                | 340.0                                 |
| (Increase)/decrease in Other Current Assets  | (2,383.76)                              | (2,620.7                              |
| Increase/(decrease) in Long Term Provisions  | 223.83                                  |                                       |
| Increase/(decrease) in Other Non Current Liability   | 223.03                                  | 68.0                                  |
| Increase/(decrease) in Trade & other payables  | 11.397.66                               |                                       |
| Increase/(decrease) in Short Term Provisions   |   | 175.8                                 |
| Increase/(decrease) in Other Current Liabilities   | 2,654.14                                | 1,084.1                               |
| Increase/(decrease) in Other Financial Liabilities   | (610.38)                                | (650.27                               |
|  | 543.48                                  | 236.6                                 |
| Increase/(decrease) in Other Long Term Financial Liabilities   | (125.62)                                | 0.4                                   |
| Less: Direct taxes paid (net of refunds)   | 8,800.65                                | (1,211.9                              |
| A  | (522.80)<br>8,277.86                    | (200.00                               |
| Less: Exceptional Items  Net cash (used in) / generated from operating activities after exceptional items                                | -                                       |                                       |
|  | 8,277.86                                | (1,411.99                             |
| Cash Flow from Investing Activities Inflows  |   |                                       |
| Interest received  | 517.33                                  |                                       |
| Realisation of Maturity Proceeds in Fixed Deposits   | 4,140.50                                | 31.2                                  |
| 8  | 4,140.50                                |                                       |
| Outflows   |   |                                       |
| Purchase of property, plant and equipment/intangible assets  | (2,122.00)                              | (1,870.44                             |
| Additions of Right of Use Assets   | (95.99)                                 | 80.0                                  |
| Purchase of investments  |   | (15.00                                |
| Other Advances given for property plant & equipment  | (36.70)                                 | (13.00                                |
| Loan to related parties  | (17.07)                                 |                                       |
| ,  |   |                                       |
| Net cash (used in) / generated from investing activities (B)   | 2,386.08                                | (1,774.18                             |
| Cash Flow from Financing Activities  |   |                                       |
| Inflows  |   |                                       |
| Proceeds from issue of Shares (net of offer expenses)  | 28,992.39                               |                                       |
| Proceeds from Long term borrowings   | 2,309.51                                | 1,701.88                              |
| Proceeds from Short term borrowings  | (1,656.14)                              | 2,931.05                              |
| Increase/ Decrease in Lease Liability  | 31.62                                   | 129.36                                |
| Outflows   |   |                                       |
| Finance Cost on Lease Liability  | (21.91)                                 | 170 07                                |
| Finance Cost on Borrowing  | (1,482.23)                              | (21.47                                |
| Net cash (used in) / generated from financing activities (C)   |   |                                       |
| 3  | 28,173.24                               | 3,647.74                              |
| Net Increase/(Decrease) in Cash and Bank Balances (A+B+C) Add : Cash and cash equivalent at hoginains of the year                        | 38,837.17                               | 461.61                                |
| Add : Cash and cash equivalent at beginning of the year  | 7,926.48                                | 149.13                                |
|  | 46,763.66                               | 610.74                                |
| Cash and cash equivalent at end of the year  |   |                                       |
| Cash and Cash equivalent at end of the year  Cash and Cash equivalent as per above comprises of the following  Cash and Cash Equivalents |   |                                       |

Explanatory notes to the Statement of Unaudited Standalone Financial Results for the Half & quarter ended September 30, 2025:

- The above unaudited standalone financial results of the Company for the quarter ended September 30, 2025, have been reviewed by the Audit Committee on October 22, 2025 and approved by the Board of Directors at their meeting held on October 22, 2025. The statutory auditors have carried out limited review of above financial results of the Company.
- The above unaudited 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. During the Period Ended December 2024, Company has granted 13,71,578 options, out of which 12,61,032 shares are outstanding as at September 2025.
- During the Quarter & Half year ended September 30, 2025, the company has completed its initial public offer ('IPO") of 2,47,05,882 equity Shares of face value of Rs 2 each at an issue price of Rs 204 per share comprising fresh issue of 1,47,05,882 equity shares aggregating to 59.52% of Rs 30,000 lakhs (rounded off) 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.

The paid-up share capital of the company increased from 1550 lakhs to 2009 lakhs, consisting of 10,04,51,997 equity shares of face value of INR 2 per share.

Total Provisional expenses incurred in relation to the IPO are estimated to Rs 2489 lakhs, (excl. GST) inclusive of the portion of selling shareholder.

Company has temporarily parked 22085 lakhs in Fixed Deposit with scheduled commercial Banks, and repaid Term Loans of INR as 6131 lakhs on October 22,2025.

ECHN

For and on the Behalf of Board of Directors
Epack Prefab Technologies Limited

Sanjay Singhania

Managing Director & CEO

DIN: 01291342

Place

**Greater Noida** 

Date:

October 22, 2025

# STANDALONE SEGMENT INFORMATION FOR THE QUARTER & HALF YEAR ENDED 30.09.2025

₹ in Lakhs Three Months Ended Half Year Ended Ended **Particulars** 30-09-30-09-31-03-30-09-2025 30-06-2025 2024 2024 30-09-2025 2025 Unaudited Unaudited Unaudited Unaudited Audited Unaudited Segment Revenue (a) Prefab Division 40,456.86 24,706.66 22,318.26 65,163.51 44,384.40 28,614.03 (b) EPS Division 2,936.88 4,827.17 4,487.18 7,764.05 9,314.35 4,827.17 **Revenue from Operations** 43,393.74 29,533.83 26,805.44 72,927.57 53,698.75 33,441.20 Segment Results (a) Prefab Division 3,811.50 1,580.47 1,602.79 5,391.97 3,095.86 2,306.43 (b) EPS Division 90.56 548.05 233.16 638.61 605.63 461.05 (c)others 13.57 Profit before tax 3,902.06 2,128.52 1,835.95 6,030.58 3,715.05 2,767.48 Segment Assets (a) Prefab Division 1,29,978.55 93,221.25 58,117.73 1,29,978.55 58,117.73 77,764.94 (b) EPS Division 10,842.20 12,754.22 12,129.66 10,842.20 12,129.66 15,461.66 Total 1,40,820.75 1,05,975.47 70,247.39 1,40,820.75 70,247.39 93,226.60 Segment Liabilities (a) Prefab Division 68,675.03 64,392.43 44,652.21 68,675.03 44,652.21 53,281.53 (b) EPS Division 2,987.60 4,329.12 5,867.08 2,987.60 5,867.08 4,480.41 Total 71,662.54 68,721.55 50,519.29 71,662.64 50,519.29 57,761.94



# talati & talati Up Chartered Accountants

Limited Review Report on unaudited consolidated financial results of EPACK PREFAB TECHNOLOGIES LIMITED for the quarter ended September 30, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to Board of Directors of EPACK PREFAB TECHNOLOGIES LIMITED Greater Noida.

- 1) We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of M/s. EPACK PREFAB TECHNOLOGIES LIMITED ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together refer to as "the Group"), for the quarter ended September 30, 2025 ("the statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("the Listing Regulation"), as amended.
- 2) The Consolidated Financial 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 recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind-AS 34) "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Consolidated Financial Statement based on our review.
- We conducted our review of the Consolidated Financial Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor of the Entity" issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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 Listing Regulations, as amended, to the extent applicable.

4) This Consolidated Financial statement includes the results of the following entities:

| Sr No. | Name of Entity                         | Relationship            |
|--------|--|-------------------------|
| 1.     | Epack Prefab Technologies Limited      | Holding Company         |
| 2.     | Epack Prefab Solutions Private Limited | Wholly Owned Subsidiary |

1006, OCEAN, Sarabhai Road, Near Genda Circle, Vadodara - 390 023.

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

Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention of the results that causes us to believe that the accompanying statement of unaudited consolidated financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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 Obligation and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

### Other Matters:

- The accompanying Consolidated Financial Statement includes unaudited interim financial results and other financial informations in respect of one subsidiary whose unaudited financial results includes total revenue of Rs. 0.00 Lakhs, total net profit/(loss) after tax of Rs. 2.98 Lakhs and total comprehensive income / (loss) of Rs. 2.98 Lakhs for the quarter ended September 30, 2025, as considered in the consolidated statement. The financial results of the said subsidiary have not been reviewed by any auditors whose financial informations / results 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 this entity, is based solely on the management certified information and the procedures performed by us as described in paragraph 3 above. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.
- Attention is drawn to the fact that the Consolidated Financial Statement includes the figures for the corresponding quarter ended September 30, 2024, as reported in these Consolidated Financial results, which have been approved by the Board of Directors of the Holding Company, but have not been subjected to review or audit by us or by any other auditors since the requirement for submission of quarterly consolidated financial results was applicable upon listing of the Parent's equity shares with effect from the quarter ended September 30, 2025.

Our conclusion is not modified in respect of this matter.

VADODARA

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

Partner M. No. 045011

CA Manish Baxi

Place: Vadodara Date: October 22, 2025

UDIN: 25045011BMNSUV2449



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

CIN: U74999UP1999PLC116065

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

|  | Quarter Ended         |                         |   |                      | Half Warra Fordard |                    |
|--|-----------------------|-------------------------|---|----------------------|--------------------|--------------------|
| Particulars  |                       |                         | Tenen                                   | Half Year Ended      |                    |                    |
|  | 30-09-2025 Unaudited  | 30-06-2025<br>Unaudited | 30-09-2024                              | 30-09-2025 Unaudited | 30-09-2024         |                    |
|  | 30-03-2023 Origodited | Onaudited               | Unaudited                               |                      | Audited            | 31-03-2025 Audited |
| Income   |                       |                         |   |                      |                    |                    |
| Revenue from Operations  | 43,393.74             | 20 522 62               |   |                      |                    |                    |
| Other Income   |                       | 29,533.83               | 26,805.44                               | 72,927.57            | 53,698.75          | 1,13,391.7         |
|  | 278.71                | 250.59                  | 277.54                                  | 529.29               | 294.84             | 657.4              |
| Total Income   | 43,672.45             | 29,784.41               | 27,082.98                               | 72 455 05            |                    |                    |
|  | i i i juri ziris      | 25,704.42               | 27,002.36                               | 73,456.86            | 53,993.58          | 1,14,049.1         |
| Expenses   |                       |                         |   |                      |                    |                    |
| Cost of Materials Consumed   | 27,235.35             | 21,643.90               | 16,521.25                               | 48,884.25            | 27 200 20          |                    |
|  | 1                     | 21,043.50               | 10,321.23                               | 48,884.25            | 35,309.78          | 75,756.03          |
| Changes in Inventories of Finished Goods, Stock-In-Trade and Work-In-Progress    | 1,309.90              | (2,309.72)              | 963.37                                  | (000 02)             |                    | 792                |
| Employee Benefits Expense  | 4,040.28              | 3,381.03                | 2,685.48                                | (999.82)             | 383.72             | (1,292.51          |
| Finance Costs  | 805.60                | 700.28                  | V-1000000000000000000000000000000000000 | 7,421.32             | 4,939.86           | 10,774.96          |
| Depreciation and Amortization Expense  | 567 23                | 511.98                  | 615.89                                  | 1,505.88             | 1,116.30           | 2,424.69           |
| Other Expenses   | 5,809.04              | 3,720 44                | 480.99                                  | 1,079.21             | 829.15             | 1,730.65           |
|  | 3,003.04              | 3,720.44                | 3,777.16                                | 9,529.48             | 7,507.50           | 16,373.93          |
| Total Expenses   | 39,767.40             | 27,652.91               | 25,044.14                               | 67.420.24            |                    | 3.5                |
|  |                       | 27,032.31               | 23,044.14                               | 67,420.31            | 50,086.31          | 1,05,767.66        |
| Profit / (loss) before share of profit/(loss) of associate and Exceptional Items |                       |                         |   |                      |                    | -                  |
| and Tax  | 3,905.04              | 2,131.50                | 2,038.84                                | 6,036.55             | 2 007 20           |                    |
|  |                       | 2,252.50                | 2,030.04                                | 0,030.33             | 3,907.28           | 8,281.48           |
| Share of Profit/(Loss) of Associate  |                       |                         | (125.98)                                |                      | (192.23)           | (192.23            |
| Profit before Tax  | 3,905.04              | 2,131.50                | 1,912.86                                | C 025 FF             |                    |                    |
| Tax Expenses   |                       | 1,131.50                | 1,312.00                                | 6,036.55             | 3,715.05           | 8,089.26           |
| Current Tax  | 982.82                | 536,46                  | 470.02                                  | 4 540 00             |                    |                    |
| Deferred Tax   | (24.48)               | (7.55)                  | 470.93                                  | 1,519.28             | 948.51             | 1,960.70           |
| Tax in respect of earlier years  | (24.40)               | (7.55)                  | (0.79)                                  | (32.03)              | (1.09)             | 151.85             |
| Total Tax Exp  | 958.34                | 528.91                  | 470.44                                  |                      | -                  | 44.49              |
|  | 330.54                | 320.31                  | 470.14                                  | 1,487.25             | 947.41             | 2,157.03           |
| Profit for the period/year   | 2,946.70              | 1,602.60                | 1,442.72                                | 4,549.30             |                    |                    |
|  |                       |                         | 2/114.72                                | 4,343.30             | 2,767.63           | 5,932.22           |
| Other Comprehensive Income:  |                       |                         |   |                      |                    |                    |
| tems will not reclassified to P/L:   |                       |                         |   | ¥.                   |                    |                    |
| Remeasurements of net defined benefit plans                                      | 1.2.00                | 17.69                   | (8.27)                                  | 29.69                | /** ***            |                    |
| ncome tax relating to above items  | (3.02)                | (4.45)                  | 2.08                                    | (7.47)               | (11.55)<br>2.91    | (44.68<br>11.25    |
| Other Comprehensive Income/Loss (net of tax)                                     | 8.98                  | 13.23                   |   |                      |                    | 11.25              |
|  | 6.36                  | 13.23                   | (6.19)                                  | 22.21                | (8.64)             | (33.44)            |
| Total Comprehensive Income/Loss for the Period/Year, net of tax                  | 2,955.68              | 1,615.83                | 1,436.53                                | 4 574 54             |                    |                    |
|  | 2,000.00              | 2,023.03                | 1,430.55                                | 4,571.51             | 2,758.99           | 5,898.79           |
| Paid-up equity share capital (FV Rs 2/- per share)                               | 2,009.04              | 1,550.16                | 1,550.16                                | 2,009.04             | 1,550.16           | 1,550.16           |
| PS (FV Rs 2/-per share) (Not annualised for Quarters and Six Months)*            | 1                     |                         |   |                      |                    |                    |
| Basic  |                       |                         | 11                                      |                      |                    |                    |
| Muted  | 3.44                  | 2.07                    | 1.86                                    | 5.30                 | 3.57               | 7.65               |

<sup>\*</sup> Equity Share had Face value of Rs 10, which was split on 30th September 2024 in Rs 2 per share, and Bonus Shares were issued on that date, accordingly number of shares also changed, such effect was taken as an adjusting event from the beginning of Financial Year 2025.

<sup>\*</sup> Macmum No of CCPS 1,07,43,792 was considered in March 2025 Diluted EPS, which was later on converted in 82,38,115 no of equity shares on 4th. September 2025, accordingly weighted average no of equity shares calculated, effect of such conversion was taken as an adjusting event from Beginning of this financial year.

<sup>\*</sup> Company has Issued Fresh Equity Shares vide IPO, and alloted 1,47,05,872 no. of equity shares on 29th September 2025, accordingly weighted average calculated for these no of shares.

### 1. Statement of Assets & Liabilities

| Assets   |      | Particulars  | As at  | As at<br>31st March, 202 |
|--|------|--|--|--------------------------|
| 1 Non-current assets (a) Property, plant and equipment (b) Capital work - in - progress (c) Goodwill on Consolidation (d) Other Intangible assets (d) Right of Use Assets (e) Financial assets (ii) Investments (iii) Loans (iiii) Others financial assets (f) Other non - current assets (g) Investments (g) Other non - current assets (g) Investments (g) Other non - current assets (g) Investments (g) Other non - current assets (g) Inventories (g) Inv |      |  | 30th Sept, 2025 Unaudited  | Audited                  |
| (a) Property, plant and equipment (b) Capital work - in - progress (c) Goodwill on Consolidation (d) Sight of Use Assets (e) Financial assets (ii) Investments (iii) Loans (iiii) Other strancial assets (iii) Investments (iii) Coans (iiii) Other strancial assets (iii) Other non - current assets (iii) Other non - current assets (iii) Inventories (iii) Inv | 1    | ASSETS   |  |                          |
| (b) Capital work - in - progress   128.61   5,   | 1    | Non-current assets   |  |                          |
| (b) Capital work - in - progress   128.61   5,   |      | (a) Property, plant and equipment  | 26 900 00  | 20,270.7                 |
| (c) Goodwill on Consolidation (c) Other Intanglible assets (d) Right of Use Assets (4) Right of Use Assets (4) Right of Use Assets (10) Investments (10) Investments (10) Investments (10) Investments (10) Investments (10) Chers financial assets (10) Other financial assets (10) Other financial assets (10) Other financial assets (10) Financial liabilities (10) Financial liabilitie |      | (b) Capital work - in - progress   | Characteristics of the Contraction of the Contracti | 5,590.8                  |
| (c) Other Intangible assets (d) Right of Use Assets (4.11.80 d. 4.11.80 d. 4. |      | (c) Goodwill on Consolidation  |  | 302.5                    |
| (a) Right of Use Assets (b) Investments (ii) Loans (iii) Chars financial assets (iii) Chars financial assets (iiii) Chars financial assets (iv) Trade receivables (iv) Cash and cash equivalents (iv) Charn financial assets (iv) Trade receivables (iv) Charn financial assets (iv) Chart financial liabilities (iv) Chart financi |      | (c) Other Intangible assets  |  | 113.3                    |
| (e) Financial assets (i) Investments (ii) Loans (iii) Other financial assets (iii) Coher from current assets 35.41 (iii) Other from current assets 39.86  Total Non-current assets 20 Current assets (a) Inventories (b) Financial assets (ii) Cash and cash equivalents (iii) Cash Balances other than (ii) above (iv) Loans (iv) Other financial assets (iv) Other financial assets (iv) Trade receivables (iv) Loans (iv) Other financial assets (iv) Cash and cash equivalents (iv) Coher financial assets (iv) Coher financial liabilities  |      | (d) Right of Use Assets  |  | 4,441.5                  |
| (ii) Loans (iii) Others financial assets (iii) Other financial assets (iii) Other on - current assets  Total Non-current assets  2 Current assets (a) inventories (b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank Balances other than (ii) above (iv) Loans (v) Other financial assets (c) Other current assets  Total Current assets  Total Current assets  1 Los, 112.38 59;  TAL ASSETS  1 LOB, 112.38 59;  TAL ASSETS  1 LOB, 112.38 59;  TOTAL Current assets  1 Los, 112.38 59;  TAL ASSETS  1 LOB, 112.38 59;  TOTAL Current assets  1 Los, 112.38 59;  Total Current assets  2 Loop, 04 1.: b) Instruments entirely Equity in Nature c) Other equity 56,996.95 33; Total Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lesse Liabilities (iii) Other financial liabilities (b) Provisions (c) Deferred Tax liabilities (iii) Current financial liabilities (iv) Provisions (c) Deferred Tax liabilities (iii) Current financial liabilities (iv) Other current liabilities (iv) Other Financial Liabilities (iv) Other Current Liabilities (iv) Ot |      | (e) Financial assets   |  | -,                       |
| (ii) Cohers (iii) Others financial assets (iii) Others financial assets (iii) Others financial assets (iii) Others financial assets (iii) Other financial assets (iii) Other financial assets (iii) Trade receivables (iii) Cash and cash equivalents (iii) Cash Cash (iii) Cash (iiii) Cash (iii) Cash (iiii) Cash (iiiii) Cash (iiii) Cash (iiiii) Cash (iiiii) Cash (iiiiiii) Cash (iiiiii) Cash (iiiiiii) Cash (iiiiiiii) Cash (iiiiiiii) Cash (iiiiiiii) Cash (iiiiiiiii) Cash (iiiiiiiiii) Cash (iiiiiiiiiiiiiiii) Cash (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii   |      | (i) Investments  | 216.36   | 215.5                    |
| (iii) Other sfinancial assets (f) Other non - current assets Total Non-current assets  2 Current assets (a) Inventories (b) Financial assets (c) I Trade receivables (ii) Cash and cash equivalents (iii) Bank Balances other than (ii) above (iv) Loans (v) Other financial assets (c) Other current assets (d) Other financial assets (e) Other during the second sec |      | (ii) Loans   |  | 416.1                    |
| (f) Other non-current assets   39.86   Total Non-current assets   32,582.72   31,  |      | (iii) Others financial assets  |  | 122.8                    |
| Total Non-current assets   32,582.72   31,   |      | (f) Other non - current assets   |  | 3.1                      |
| (a) Inventories  |      | Total Non-current assets   | THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWIND TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN | 31,476.7                 |
| (a) Inventories  | ,    | Current perets   |  |                          |
| (b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank Balances other than (ii) above (iv) Loans (v) Other financial assets (c) Other current assets (d) Trade receivables (e) Other current assets (e) Other current assets (f) Commandation (f) April (f) Apri | -    |  |  |                          |
| (i) Trade receivables  |      |  | 18,406.98  | 15,146.4                 |
| (ii) Cash and cash equivalents   |      | The state of the s | 25 125 12  | 2202000                  |
| (iii) Bank Balances other than (iii) above (iv) Loans 1,302.02 (iv) Loans 1,302.02 (iv) Other financial assets 1,643.32 (c) Other current assets 9,871.90 7, Total Current assets 1,08,112.38 59,17AL ASSETS 1,08,112.38 59,17AL ASSETS 1,40,695.09 91,18 EQUITY AND LIABILITIES 2   |      |  |  | 20,533.2                 |
| (iv) Loans (v) Other financial assets (c) Other current assets Total Current assets Total Current assets  1,08,112.38 59,  ITAL ASSETS 1,40,695.09 91,  IEQUITY AND LIABILITIES IEquity a) Equity share capital b) Instruments entirely Equity in Nature c) Other equity Total Equity 56,996.95 33, 12 Liabilities Non-current liabilities (a) Financial liabilities (ii) Other financial liabilities (iii) Other financial liabilities (c) Deferred Tax liabilities (a) Financial liabilities (b) Provisions (c) Deferred Tax liabilities (a) Financial liabilities (a) Financial liabilities (b) Provisions (c) Deferred Tax liabilities (a) Financial liabilities (b) Provisions (c) Deferred Tax liabilities (a) Financial liabilities (b) Provisions (c) Deferred Tax liabilities (a) Financial liabilities (b) Provisions (c) Other Equity (c) Other Equity (d) Other Financial Liabilities (e) Other Financial Liabilities (f) Other Financial Liabilities (g) Other Current Ilabilities (g) Other Current Ilabilities (g) Other Current Liabilities (g) Other Current Liabilitie |      |  |  | 7,935.5                  |
| (v) Other financial assets (c) Other current assets Total Current assets Total Current assets  1,643-32 (c) Other current assets Total Current assets 1,08,112.38 59,  ITAL ASSETS 1,40,695.09 91,  IEQUITY AND LIABILITIES  IEQUITY AND LIABILITES  IIEQUITY AND LIABILITES  IIEQU |      |  | TO SECTION AND ADDRESS OF THE PARTY OF THE P | 7,698.0                  |
| (c) Other current assets Total Current assets Total Current assets 1,08,112.38 59,  TAL ASSETS 1,40,695.09 91,  EQUITY AND LIABILITIES  Equity a) Equity share capital b) Instruments entirely Equity in Nature c) Other equity Total Equity 66,996.95 33, Total Equity 69,005.99 35,  Liabilities Non-current liabilities (i) Borrowings (ii) Lease Liabilities (iii) Other financial liabilities (iii) Other financial liabilities (b) Provisions (c) Deferred Tax liabilities Total Non- current liabilities (i) Financial liabilities (ii) Lease Liabilities (iii) Charles (iiii) Charles (i |      |  |  | 317.1                    |
| Total Current assets   1,08,112.38   59;     TAL ASSETS   1,40,695.09   91,     EQUITY AND LIABILITIES   2,009.04   1,5     Equity   a) Equity share capital   b) Instruments entirely Equity in Nature   66,996.95   33,     Total Equity   56,996.95   33,     Total Equity   59,005.99   35,     Liabilities   10,000,000,000,000,000,000,000,000,000,  |      |  |  | 749.5                    |
| TAL ASSETS   1,40,695.09   91,   |      |  |  | 7,488.1                  |
| EQUITY AND LIABILITIES   Equity   a) Equity share capital   2,009.04   1,1   b) Instruments entirely Equity in Nature   66,996.95   33,7   c) Other equity   66,996.95   33,7   c) Liabilities   69,005.99   35,3   c) Liabilities   7,000.05,99   35,3   c) Liabilities   7,000.05,99   35,3   c) Liabilities   7,000.05,99   35,3   c) Liabilities   7,000.05,99   35,3   c) Definancial liabilities   7,000.05,99   35,3   c) Deferred Taxiliabilities   7,000.05,99   35,3   c) Current Taxiliabilities   7,000.05,99   35,3   c) Other Current Liabilities   7,000.05,99   35,3   c) Current Taxiliabilities   7,000.05,99   35,3   c) Deferred Taxiliabilities   7,000.05,99   35,3   c) Current Taxiliabilities   7,000.05,99   35,3   c) Other Current Liabilities   7,000.05,99   7,000.05,99   35,3   c) Other Current Liabilities   7,000.05,99   c) Other Current Liab   |      |  | 1,00,112.36  | 59,868.1                 |
| Equity a) Equity share capital b) Instruments entirely Equity in Nature c) Other equity Total Equity  Equity  Equity  Equity  E Liabilities  Non-current liabilities (a) Financial liabilities (ii) Other financial liabilities (iii) Other financial liabilities (c) Deferred Tax liabilities (a) Financial liabilities (b) Provisions (c) Deferred Tax liabilities (a) Financial liabilities (b) Provisions (c) Deferred Tax liabilities (a) Financial liabilities (b) Financial liabilities (c) Financial liabilities (d) Financial liabilities (e) Financial liabilities (f) Borrowings (g) Lease Liabilities (g) Financial liabilities (h) Everythings (lin) Trade payables (h) total outstanding dues of micro enterprises and small enterprises, and (l) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (l) Provisions (l) Other Financial Liabilities (l) Provisions (l) Other current liabilities (l) Other current  | TA   | L ASSETS   | 1,40,695.09  | 91,344.9                 |
| a) Equity share capital b) Instruments entirely Equity in Nature c) Other equity Total Equity  56,996.95 33,7 Total Equity 56,906.99 35,3  Liabilities Non-current liabilities (a) Financial liabilities (ii) Borrowings (iii) Cher financial liabilities (b) Provisions (c) Deferred Tax liabilities (a) Financial liabilities (iii) Other financial liabilities (b) Provisions (c) Deferred Tax liabilities (a) Financial liabilities (b) Provisions (c) Deferred Tax liabilities (d) Financial liabilities (e) Borrowings (ii) Lease Liabilities (iii) Current liabilities (iv) Borrowings (iv) Lease Liabilities (iv) Borrowings (iv) Lease Liabilities (iv) Charled payables (iv) Other financial Liabilities (iv) Other Current Tax Liabilities (iv) Other Current Liabilities  | ı    | EQUITY AND LIABILITIES   |  |                          |
| a) Equity share capital b) Instruments entirely Equity in Nature c) Other equity Total Equity  56,996.95 33,7  Total Equity 59,005.99 35,3  Liabilities Non-current liabilities (a) Financial liabilities (ii) Borrowings (iii) Lease Liabilities (b) Provisions 567.55 3 (c) Deferred Tax liabilities (a) Financial liabilities (b) Provisions 567.55 30 (c) Deferred Tax liabilities (a) Financial liabilities (b) Provisions 567.55 30 (c) Deferred Tax liabilities (a) Financial liabilities (b) Financial liabilities (c) Borrowings (d) Lease Liabilities (e) Borrowings (ii) Lease Liabilities (f) Borrowings (iii) Lease Liabilities (g) Financial liabilities (g) Financial liabilities (h) Lease Liabilities (iv) Charled payables (h) total outstanding dues of micro enterprises and small enterprises, and (g) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (iv) Other Current Tax Liability (iv) Other current liabilities (iv) |      |  |  |                          |
| b) Instruments entirely Equity in Nature c) Other equity Total Equity  56,995.95 33,3 2 Liabilities Non-current liabilities (a) Financial liabilities (ii) Other financial liabilities (iii) Other financial liabilities (b) Provisions (c) Deferred Tax liabilities (a) Financial liabilities  Total Non-current liabilities (a) Financial liabilities (b) Provisions (c) Deferred Tax liabilities (d) Financial liabilities (e) Borrowings (ii) Lease Liabilities (iii) Other financial liabilities (a) Financial liabilities (b) Forwings (iii) Lease Liabilities (c) Borrowings (iii) Lease Liabilities (c) Borrowings (iii) Lease Liabilities (c) Borrowings (iii) Lease Liabilities (d) Ease Liabilities (e) Borrowings (iii) Lease Liabilities (f) Borrowings (iii) Lease Liabilities (iv) Characterises, and (b) total outstanding dues of micro enterprises and small enterprises and small enterprises and small enterprises (iv) Other Financial Liabilities (iv) Other Financial Liabilities (c) Current Tax Liability (d) Other current liabilities (e) God.42 (f) Other current liabilities (iv) Other current liabilities (c) Current Tax Liability (d) Other current liabilities (e) Frovisions (e) Current Tax Liabilities (f) Other current liabilities (f) Other  | L    |  |  |                          |
| c) Other equity Total Equity  66,996.95  33, Total Equity  69,005.99  35,3  Liabilities  Non-current liabilities (a) Financial liabilities (ii) Borrowings (iii) Lease Liabilities (b) Provisions (c) Deferred Tax liabilities  Total Non-current liabilities (a) Financial liabilities  12,388.86  14,1  Current liabilities (a) Financial liabilities (b) Borrowings (ii) Lease Liabilities (c) Borrowings (iii) Case Liabilities (iv) Borrowings (iv) Lease Liabilities (iv) Borrowings (iv) Lease Liabilities (iv) Trade payebles (A) total outstanding dues of micro enterprises and small enterprises, and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Provisions (c) Current Tax Liability (d) Other current liabilities (e) God.42 (7,2)   |      |  | 2,009.04   | 1,550.1                  |
| Total Equity   59,005.99   35,3   3   | - 13 |  |  | 141.3                    |
| Liabilities   Non-current liabilities   (a) Financial liabilities   (ii) Borrowings   8,477.03   10,2   (iii) Lease Liabilities   202.88   3   (iii) Other financial liabilities   2,286.24   2,4   (b) Provisions   567.55   3   (c) Deferred Tax liabilities   855.16   8   8   8   14,1   |      |  | 66,996.95  | 33,701.2                 |
| Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease Liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (b) Provisions (c) Deferred Tax liabilities (d) Deferred Tax liabilities (e) Deferred Tax liabilities (f) Borrowings (ii) Lease Liabilities (iii) Borrowings (iii) Lease Liabilities (iiii) Trade payebles (iv) Other Ininancial Liabilities (iv) Other Financial Liabilities (iv) Other Financial Liabilities (iv) Other Financial Liabilities (iv) Other Financial Liabilities (c) Current Tax Liability (d) Other current liabilities (e) Other current liabilities (c) Other current liabilities (d) Other current liabilities (e) Other current liabilities (iv) Other current liabilities (e) Other current liabilities (iv) Other  |      | Total Equity   | 69,005.99  | 35,392.7                 |
| (a) Financial liabilities (i) Borrowings (ii) Lease Liabilities (iii) Other financial liabilities (b) Provisions (c) Deferred Tax liabilities (a) Financial liabilities (b) Provisions (c) Deferred Tax liabilities (c) Deferred Tax liabilities (d) Financial liabilities (e) Financial liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade payables (iii) Other Financial Liabilities (iv) Other Financial Liabilities (c) Current Tax Liability (d) Other current liabilities (e) God.42 (7,2)  | 2    | Liabilities  |  |                          |
| (a) Financial liabilities (i) Borrowings (ii) Lease Liabilities (iii) Other financial liabilities (b) Provisions (c) Deferred Tax liabilities (a) Financial liabilities (b) Provisions (c) Deferred Tax liabilities (c) Deferred Tax liabilities (d) Financial liabilities (e) Financial liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade payables (iii) Other Financial Liabilities (iv) Other Financial Liabilities (c) Current Tax Liability (d) Other current liabilities (e) God.42 (7,2)  |      | Non-current liabilities  |  |                          |
| (ii) Borrowings (iii) Lease Liabilities (iii) Cher Financial Liabilities (iii) Cher Cher Financial Liabilities (iii) Cher Current Tax Liabilities (iii) Cher Current Liabilities (iv) Cher Current Cher Current Cher Current Cher Cher Cher Cher Cher Cher Cher Cher  |      |  |  |                          |
| (ii) Lease Liabilities 202.88 (iii) Other financial liabilities 2,286.24 (b) Provisions 567.55 (c) Deferred Tax liabilities 2,286.24 2,4 (b) Provisions 567.55 (c) Deferred Tax liabilities 855.16 (c) Deferred Tax liabilities 855.16 (c) Deferred Tax liabilities 12,388.86 14,1 (c) Europe Individual  |      |  | 9 477 02   |                          |
| (iii) Other financial liabilities 2,286,24 2,4 (b) Provisions 567.55 3 567.55 5 67.55 5 67.55 5 67.55 5 67.55 5 67.55 6 7 |      |  |  | 10,212.5                 |
| (b) Provisions (c) Deferred Tax liabilities (c) Deferred Tax liabilities (d) Example 1   |      |  |  | 342.8                    |
| (c) Deferred Tax liabilities 855.16 8  Total Non-current liabilities 12,388.86 14,1  Current liabilities (a) Financial liabilities (i) Borrowings 13,199.16 10.8 (ii) Lease Liabilities (iii) Trade payables (iii) Trade payables (A) total outstanding dues of micro enterprises and small enterprises, and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities 1,858.05 1,3 (b) Provisions 3,365.68 7 (c) Current Tax Liability 1,202.24 2 (d) Other current liabilities 6,604.42 7,2  |      | (b) Provisions   | 1.05   | 2,411.8                  |
| Current liabilities   (a) Financial liabilities   (i) Borrowings   13,199 16   10,8  |      | (c) Deferred Tax liabilities   |  | 343.7<br>879.7           |
| Current liabilities   13,199 16   10,8     (a) Financial liabilities   13,199 16   10,8     (ii) Lease Liabilities   288 98   1     (iii) Trade payables   288 98   1     (iii) Trade payables   273.25   2,3     (a) total outstanding dues of micro enterprises and   273.25   2,3     (b) total outstanding dues of creditors other than   32,508.47   19,0     (iii) Other Financial Liabilities   1,858.05   1,3     (b) Provisions   3,365.68   7,7     (c) Current Tax Liability   1,202.24   2     (d) Other current liabilities   6,604.42   7,2     (e) Provisions   6,604.42   7,2     (f) Other current liabilities   6,604.42   7,2     (g) Other current liabilities   6,604.42   7,2     (g) Other current liabilities   6,604.42   7,2     (g) Other current liabilities   7   |      | Total Non-current liabilities  | 12 200 00  |                          |
| (a) Financial liabilities (i) Borrowings (ii) Lesse Liabilities (iii) Trade payables (iii) Tr |      |  | 12,368.66  | 14,190.7                 |
| (i) Borrowings   | - 1  |  |  |                          |
| (ii) Lease Liabilities 288.98 1  (iii) Trade payables 288.98 1  (A) total outstanding dues of micro enterprises and small enterprises, and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities 1,858.05 1,3 (b) Provisions 3,365.68 7  (c) Current Tax Liability 1,202.24 2  (d) Other current liabilities 6,604.42 7,2  |      | (a) Financial liabilities  |  |                          |
| (ii) Lesse Liabilities 288 98 1 (iii) Trade payables 273.25 2,3 small enterprises, and (B) total outstanding dues of micro enterprises and small enterprises, and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities 1,858.05 1,3 (b) Provisions 3,365.68 7 (c) Current Tax Liability 1,202.24 2 (d) Other current liabilities 6,604.42 7,2   | -1   | (i) Borrowings   | 13,199 16  | 10,810.60                |
| (iii) Trade payables         (A) total outstanding dues of micro enterprises and       273.25       2,3         small enterprises, and       32,508.47       19,0         (B) total outstanding dues of creditors other than micro enterprises and small enterprises       1,858.05       1,3         (iv) Other Financial Liabilities       1,858.05       1,3         (b) Provisions       3,365.68       7         (c) Current Tax Liability       1,202.24       2         (d) Other current liabilities       6,604.42       7,2  | - 1  | (ii) Lease Liabilities   | 288 98   | 115.60                   |
| small enterprises, and         32,508.47         19,0           (B) total outstanding dues of creditors other than micro enterprises and small enterprises         1,858.05         1,3           (iv) Other Financial Liabilities         1,858.05         1,3           (b) Provisions         3,365.68         7           (c) Current Tax Liability         1,202.24         2           (d) Other current liabilities         6,604.42         7,2  | - 1  | (iii) Trade payables   |  |                          |
| small enterprises, and         32,508.47         19,0           (B) total outstanding dues of creditors other than micro enterprises and small enterprises         1,858.05         1,3           (iv) Other Financial Liabilities         1,858.05         1,3           (b) Provisions         3,365.68         7           (c) Current Tax Liability         1,202.24         2           (d) Other current liabilities         6,604.42         7,2  |      | (A) total outstanding dues of micro enterprises and  | 273.25   | 2,373.3                  |
| micro enterprises and small enterprises   1,858.05   1,3   | 1    | small enterprises; and   |  | 4,5.5.5.                 |
| micro enterprises and small enterprises   1,858.05   1,3   |      |  | 32,508.47  | 19,018.79                |
| (b) Provisions 3,365.68 7 (c) Current Tax Liability 1,202.24 2 (d) Other current liabilities 6,604.42 7,2  |      |  |  | 25,025.73                |
| (b) Provisions 3,365.68 7 (c) Current Tax Liability 1,202.24 2 (d) Other current liabilities 6,604.42 7,2  | - 1  | (iv) Other Financial Liabilities   | 1.858.05   | 1,314.57                 |
| (c) Current Tax Liability 1,202.24 2 (d) Other current liabilities 6,604.42 7,2  |      | (b) Provisions   |  | 711.54                   |
| (d) Other current liabilities 6,604.42 7,2   | - 1  | (c) Current Tax Liability  | and the same of th | 202.21                   |
| Total Company Link Water   | Į    | (d) Other current liabilities  | 1  | 7,214.83                 |
| 35,500,25  | Ĺ    | Total Current Liabilities  | 59,300.25  | 41,761.48                |
| FAL FOUNTY AND HARM THE  | TA1  | FOLITY AND LIABILITIES   | C 2010 2010 1  | WW. 2000 M               |
| 1,40,695.09 91,3   | ·AL  | EQUIT AITU LIABILITES  | 1,40,695.09  | 91,344.92                |

# Notes: 2 Statement of Cash flows:

| articulars   | Half year Ended<br>30.09.2025 Unaudited | Half year Ended 30.09.20<br>Audited |
|--|---|-------------------------------------|
| A. Cash Flow from Operating Activities   |   |                                     |
| Profit before tax:   | 5,036.55                                | 3,715.0                             |
| Adjustments for:   | ,,,,,                                   | 1                                   |
| Depreciation and amortization expenses   | 1,079.21                                | 829.1                               |
| Finance cost on borrowings and lease liability   | 1,505.88                                | 1,115.                              |
| Share of loss in Associate   |   | 192.2                               |
| Interest income  | (517.33)                                | (31.3                               |
| Fair Valuation of Investments through Profit and Loss  | (0.83)                                  | (2.0                                |
| Share based payment to employees   | 53.50                                   |                                     |
| Remeasurements of net defined benefit plans Operating profit before working capital changes  | 29.69                                   | (11.)                               |
| Adjustments for working capital changes  | 8,186.67                                | 5,607.                              |
| (Increase)/decrease in Trade Receivables   |   |                                     |
| (Increase)/decrease in Inventories   | (5,937.20)                              | (5.322.8                            |
| [Increase]/decrease in Other Non current Financial Assets  | (3,260,50)                              | 590.6                               |
| (increase)/decrease in Other Financial Assets  |   | (400.0                              |
| (increase)/decrease in Other Non Current Assets  | (893 75)                                |                                     |
| [increase]/decrease in Bank Balance other than Cash and Cash Equivalent  | •                                       | - 61.                               |
|  |   | 680.2                               |
| (Increase)/decrease in Short Term Loans (Increase)/decrease in Other Current Assets  | (984.92)                                |                                     |
| Increase/(decrease) in Long Term Provisions  | (2,383.76)                              | (2,521.3                            |
| Increase/(decrease) in Trade & other payables  | 223.83                                  | 68.                                 |
| Increase/(decrease) in Short Term Provisions   | 11,389.58                               | 157.7                               |
| Increase/(decrease) in Other Current Liabilities   | 2,654.14                                | 1,084.1                             |
| Increase/(decrease) in Other Financial Liabilities   | (610.40)                                | (650.2                              |
| Increase/(decrease) in Other Long Term Financial Liabilities   | 543.48                                  | 236.7                               |
| And the state of t | (125,62)                                | 0.4                                 |
| Less: Direct taxes paid (net of refunds)   | 8,801.55<br>(523.70)                    | [1,212.0<br>(200.0                  |
| Less: Exceptional (tems  | 8,277.86                                | (1,412.0                            |
| Net cash (used in) / generated from operating activities after exceptional items   | 8,277.86                                | {1,412.0                            |
| 3. Cash Flow from Investing Activities   | 2,                                      | (1,412.0                            |
| laflows  |   |                                     |
| Interest received  | 517.33                                  | 31.2                                |
| Realisation of Maturity Proceeds in Fixed Deposits   | 4,140.50                                |                                     |
| Outflows   |   |                                     |
| Purchase of property, plant and equipment/intangible assets  | (2,122.00)                              | (1 570 4                            |
| Additions of Right of Use Assets   | (95.99)                                 | (1,870.4<br>80.0                    |
| Purchase of investments  | (33.33)                                 |                                     |
| Other Advances given for property plant & equipment  | - (36.70)                               | (15.0                               |
| Loan to related parties  | (17.07)                                 |                                     |
| Net cash (used in) / generated from investing activities (8)   | 2,386.08                                | (1,774.1                            |
| Cash Flow from Financing Activities  |   | 1                                   |
| Inflows  |   |                                     |
| Proceeds from issue of Shares (net of offer expenses)  | 28,992.39                               | ,                                   |
| Preceds from cong term borrowings  | (1,735.49)                              | 1,701.8                             |
| Proceeds from Short tern: borrowings   | 2,388.85                                | 2,931.0                             |
| Increase/ Decrease in Lease Liability Outflows   | 33.37                                   | 131.1                               |
| Finance Cost on Lease Liability  |   |                                     |
| Finance Cost on Borrowing  | (23.65)                                 | (23.2                               |
| •  | {1,482.23}                              | (1,093.0                            |
| Net cash (used in) / generated from financing activities (C)   | 28,173.24                               | 3,647.7                             |
| Net increase/(Decrease) in Cash and Bank Balances (A+B+C)  | 38,837.17                               | 461.5                               |
| Add : Cash and cash equivalent at beginning of the year  | 7,935.56                                | 158.20                              |
| Cash and cash equivalent at end of the year  | 46,772.73                               | 619.8                               |
| Cash and Cash equivalent as per above comprises of the following   |   |                                     |
| can and cash equivarent as the appare comprises of the following   |   |                                     |

Explanatory notes to the Statement of Unaudited Consolidated Financial Results for the Half & quarter ended September 30, 2025:

The above unaudited consolidated financial results of the Company for the quarter ended September 30, 2025 have been reviewed by the Audit Committee on October 22, 2025 and approved by the Board of Directors at their meeting held on October 22, 2025. The statutory auditors have carried out limited review of above financial results of the Company.

The above unaudited 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. During the Period Ended December 2024, Company has granted 13,71,578 options, out of which 12,61,032 shares are outstanding as at September 2025.

During the Quarter & Half year ended September 30, 2025, the company has completed its initial public offer ('IPO") of 2,47,05,882 equity Shares of face value of Rs 2 each at an issue price of Rs 204 per share comprising fresh issue of 1,47,05,882 equity shares aggregating to 59.52% of Rs 30,000 lakhs (rounded off) 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.

The paid up share capital of the company increased from 1550 lakhs to 2009 lakhs, consisting of 10,04,51,997 equity shares of face value of INR 2 per share.

Total Provisional expenses incurred in relation to the IPO are estimated to Rs 2489 lakhs, (excl. GST) inclusive of the portion of selling shareholder.

Company has temporarily parked 22085 lakhs in Fixed Deposit with scheduled commercial Banks, and repaid Term Loans of INR as 6131 lakhs on October 22,2025.

For and on the Behalf of Board of Directors
Epack Prefab Technologies Limited

Sandad singhan

Sanjay Singhania Managing Director & CEO

DIN: 01291342

Place

Greater Noida

Date:

October 22, 2025

| CONSOLIDATED SEGMENT INFORMATION FOR THE |  |
|--|--|
| QUARTER & HALF YEAR ENDED 30.09.2025     |  |

₹ in Lakhs Year Three Months Ended Half Year Ended Ended **Particulars** 30-09-30-09-30-09-2025 30-06-2025 2024 30-09-2025 2024 31-03-2025 Unaudited Unaudited Unaudited Unaudited Audited Audited Segment Revenue (a) Prefab Division 40.456.86 24,706.66 22,318.26 65,163.51 44,384.40 95,323.13 (b) EPS Division 2,936.88 4,827.17 4,487.18 7,764.05 9,314.35 18,068.59 **Revenue from Operations** 43,393.74 29,533.83 26,805.44 72,927.57 53,698.75 1,13,391.72 Segment Results (a) Prefab Division 3,811.50 1,580.47 1,679.70 5,391.97 3.095.86 6,803.88 (b) EPS Division 90.56 548.05 233.16 638.61 605.63 1,267.73 (c)others 2.98 2.98 5.97 13.57 17.65 Profit before tax 3,905.04 2,131.50 1,912.86 6,036.55 3,715.05 8,089.26 Segment Assets (a) Prefab Division 1,29,852.90 93,221.25 58,117.73 1,29,852.90 58,117.73 77,764.94 (b) EPS Division 10,842.20 12,754.22 12,129.66 10,842.20 12,129.66 15,461.66 (c) others 203.17 202.53 205.18 203.17 205.18 203.17 Total 1,40,898.27 1,06,178.00 70,452.57 1,40,898.27 70,452.57 93,429.77 Segment Liabilities (a) Prefab Division 68,701.51 64,392.43 44,652.21 68,701.51 44,652.21 53,281.53 (b) EPS Division 2,987.60 4,329.12 5,867.08 2,987.60 5,867.08 4,480.41 (c) others 48.43 47.55 43.74 48.43 43.74 46.68 Total 71,737.53 68,769.11 50,563.02 71,737.53 50,563.02 57,808.62



previously known as EPACK Prefab Technologies Private Limited and EPACK Polymers Private Limited

B-13 & 14, Ecotech-1st Extension, Greater Noida, Distt- Gautam Budh Nagar, (U.P.), INDIA-201306



CIN NO.: L74999UP1999PLC116066

### Annexure-B

The details required under Regulation 30 of SEBI (LODR) Regulations, 2015 read along with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Considered and approved change in designation of Mr. Krishnan Ganesan (DIN: 07885495), Nominee Director as a Non-executive Non-independent Director pursuant to the termination of the Shareholders' Agreement consequent to the company's listing.

| S. | Particulars   | Description                   |
|----|---|-------------------------------|
| No |   |                               |
| 1. | reason for change viz. appointment, re-                   | Change in Designation of      |
|    | appointment, resignation, removal, death or               | Mr. Krishnan Ganesan (DIN:    |
|    | otherwise;  | 07885495) from Non-           |
|    |   | Independent Nominee           |
|    |   | Director to an Non-           |
|    |   | Independent Non-Executive     |
|    |   | Director of the Company       |
| 2. | date of appointment/re-appointment/cessation              | Date of Appointment:          |
|    | (as applicable) & term of appointment/re-<br>appointment; | October 01, 2025              |
|    |   | Terms of Appointment:         |
|    |   | Tenure as Non - Executive     |
|    |   | Director; liable to retire by |
|    |   | rotation                      |
| 3. | brief profile (in case of appointment);                   | He has more than two          |
|    |   | decades of experience in the  |
|    |   | finance industry. He is       |
|    |   | currently a Managing          |
|    |   | Director at South Asia        |
|    |   | Advisors LLP, a sub-advisor   |
|    |   | to GEF Capital Partners.      |
|    |   | Prior to this, he was         |
|    |   | associated with Florintree    |
|    |   | Advisors Private Limited as   |
|    |   | Director-Private Equity and   |
|    |   | CFO. Prior thereto, he was    |
|    |   | associated with WIP (India)   |
|    |   | Private Limited (part of      |
|    |   | Wayzata Investment Partners   |
|    |   | group), ICICI Venture Funds   |
|    |   | Management Company            |
|    |   | Limited, Stern Stewart India  |
|    |   | Private Limited and           |
|    |   | Lovelock & Lewes (a           |



previously known as EPACK Prefab Technologies Private Limited and EPACK Polymers Private Limited

B-13 & 14, Ecotech-1st Extension, Greater Noida, Distr- Gautam Budh Nagar, (U.P.), INDIA-201306

🧐 +91-81304 44466 🤼 info@epack.in 🎟 www.epackprefab.com

CIN NO.: L74999UP1999PLC116066

|    |   | member firm of Price water    |
|----|---|-------------------------------|
|    |   | house Coopers                 |
|    |   | International). He holds a    |
|    |   | degree of bachelor of         |
|    |   | commerce from the             |
|    |   | University of Madras. He is a |
|    |   | certified national rank       |
|    |   | holding Chartered             |
|    |   | Accountant from the           |
|    |   | Institute of the Chartered    |
|    |   | Accountants of India and is   |
|    |   | also a qualified Company      |
|    |   | Secretary from the Institute  |
|    |   | of Company Secretaries of     |
|    |   | India. He has completed Post  |
|    |   | Graduate Diploma in           |
|    |   | Management from Indian        |
|    |   | Institute of Management       |
|    |   | Kozhikode, Kerala, India      |
|    |   | where he was awarded the      |
|    |   | gold medal for scholastic     |
|    |   | performance.                  |
| 4. | disclosure of relationships between directors (in | Nil                           |
|    | case of appointment of a director).               |                               |