

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.**

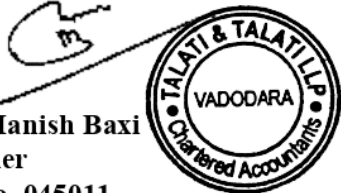
- 1) We have reviewed the accompanying statement of Unaudited Standalone Financial Results of M/s. EPACK PREFAB TECHNOLOGIES LIMITED (the "Company") for the quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of 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.
- 3) We conducted our review of the 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 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

EPACK PREFAB TECHNOLOGIES LIMITED

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

Particulars	Three Months Ended			Year Ended
	30-06-2025 Unaudited	30-06-2024 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
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 Benefits Expense	3,381.03	2,254.38	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
Profit before Tax	2,128.52	1,865.54	2,767.48	8,071.61
Tax Expenses				
Current Tax	535.71	476.83	671.11	1,957.50
Deferred Tax	(7.55)	(0.30)	52.03	151.96
Tax in respect of earlier years	-	-	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	5,917.66
Other Comprehensive Income:				
Items will not reclassified to P/L:	-	-	-	-
Remeasurements of net defined benefit plans	17.69	(3.28)	(28.57)	(44.68)
Income tax relating to above items	(4.45)	0.82	7.19	11.25
Other Comprehensive Income/Loss (net of tax)	13.23	(2.45)	(21.38)	(33.44)
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	1,550.16
EPS (FV Rs 2/- per share) (Not annualised for Quarters and Six Months)*				
Basic	2.06	1.79	2.58	7.63
Diluted	1.81	1.79	2.27	7.38

* 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.

* 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:

1 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.

2 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").

3 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.

4 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.

5 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
Sanjay Singhania

Managing Director & CEO
DIN : 01291342



Place: Greater
Noida
Date: October
22, 2025

STANDALONE SEGMENT INFORMATION FOR THE QUARTER ENDED 30.06.2025				
Particulars	Three Months Ended			₹ in Lakhs
	Year Ended			
	30-06-2025 Unaudited	30-06-2024 Unaudited	31-03-2025 Unaudited	31-03-2025 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				
(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

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 30th 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.
- 3) 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.	Epacak Prefab Technologies Limited	Holding Company
2.	Epacak Prefab Solutions Private Limited	Wholly Owned Subsidiary



- 5) 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:

- 6) 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.
- 7) 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

EPACK PREFAB TECHNOLOGIES LIMITED

REGD OFFICE: 61-B, 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

Particulars	Three Months Ended			Year Ended
	30-06-2025 Unaudited	30-06-2024 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	657.42
Total Income	29,784.41	26,910.61	33,418.07	1,14,049.14
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 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	446.51	1,730.65
Other Expenses	3,720.44	3,730.34	5,049.66	16,373.93
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				
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: Items will not reclassified to P/L:				
Remeasurements of net defined benefit plans	17.69	(3.28)	(28.57)	(44.68)
Income tax relating to above items income Tax 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)
Total Comprehensive Income/Loss for the Period/Year, net of tax	1,615.83	1,322.47	1,980.72	5,898.79
Paid-up equity share capital (₹ Rs 2/- per share)	1,550.16	387.54	1,550.16	1,550.16
EPS (₹ Rs 2/-per share) (Not annualised for Quarters and Six Months)*				
Basic	2.07	1.71	2.58	7.65
Diluted	1.82	1.71	2.27	7.39

* 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 .

* 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:

1 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.

2 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").

3 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.

4 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.

5 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
Sanjay Singhania

Managing Director & CEO
DIN : 01291342



**Place: Greater
Noida
Date: October
22, 2025**

**CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER
ENDED 30.06.2025**

					₹ in Lakhs
	Particulars	Three Months Ended			Year Ended
		30-06-2025 Unaudited	30-06-2024 Unaudited	31-03-2025 Unaudited	31-03-2025 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	10,61,779.97	5,45,336.43	9,34,297.71	9,34,297.71
4	Segment Liabilities				
	(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
	Total	6,87,215.53	3,52,629.17	5,78,086.22	5,78,086.22

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.
- 3) We conducted our review of the 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 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



Place: Vadodara
Date: October 22, 2025

UDIN: 25045011BMNSUU6316

EPACK PREFAB TECHNOLOGIES LIMITED						
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						
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2025 Unaudited	30-06-2025 Unaudited	30-09-2024 Unaudited	30-09-2025 Unaudited	30-09-2024 Audited	31-03-2025 Audited
Income						
Revenue from Operations	43,393.74	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	29,784.41	26,882.98	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)	963.37	(999.82)	383.72	(1,292.61)
Employee Benefits Expense	4,040.28	3,381.03	2,685.48	7,421.32	4,939.86	10,774.96
Finance Costs	804.73	699.41	615.02	1,504.14	1,114.55	2,420.95
Depreciation and Amortization Expense	566.58	511.33	480.35	1,077.92	827.86	1,728.07
Other Expenses	5,813.54	3,724.94	3,781.57	9,538.48	7,516.32	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	982.07	535.71	469.45	1,517.78	946.29	1,957.50
Deferred Tax	(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:						
Remeasurements of net defined benefit plans	12.00	17.69	(8.27)	29.69	(11.55)	(44.68)
Income tax relating to above items	(3.02)	(4.45)	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
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
EPS (FV Rs 2/- per share) (Not annualised for Quarters and Six Months)*						
Basic	3.43	2.06	1.76	5.29	3.56	7.63
Diluted	3.43	1.87	1.76	5.29	3.56	7.38

* 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.

* 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.

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

Notes

1. Statement of Assets & Liabilities

		₹ in Lakhs	
	Particulars	As at 30th Sept, 2025 Unaudited	As at 31st March, 2025 Audited
I	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	26,900.00	20,270.77
	(b) Capital work - in - progress	128.61	5,590.88
	(c) Other intangible assets	108.91	113.30
	(d) Right of Use Assets	4,225.26	4,247.77
	(e) Financial assets	-	-
	(i) Investments	520.14	519.32
	(ii) Loans	433.23	416.16
	(iii) Others financial assets	35.41	122.83
	(f) Other non - current assets	39.85	3.17
	Total Non-current assets	32,391.43	31,284.19
2	Current assets		
	(a) Inventories	15,406.98	15,146.48
	(b) Financial assets	-	-
	(i) Trade receivables	26,470.46	20,533.26
	(ii) Cash and cash equivalents	48,763.66	7,926.48
	(iii) Bank Balances other than (ii) above	3,644.96	7,698.04
	(iv) Loans	1,302.02	317.11
	(v) Other financial assets	1,969.61	1,075.85
	(c) Other current assets	9,871.63	7,487.87
	Total Current assets	1,08,429.32	60,185.10
	TOTAL ASSETS	1,40,820.75	91,469.28
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	2,009.04	1,550.16
	(b) Instruments entirely Equity in Nature	-	141.30
	(c) Other equity	67,064.40	33,773.19
	Total Equity	69,073.44	35,464.66
2	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	8,477.03	10,212.52
	(ii) Lease Liabilities	165.89	304.36
	(iii) Other financial liabilities	2,286.24	2,411.86
	(b) Provisions	567.55	343.72
	(c) Deferred Tax liabilities	855.94	880.50
	Total Non- current liabilities	12,352.65	14,152.75
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	13,199.16	10,810.60
	(ii) Lease Liabilities	285.49	115.60
	(iii) Trade payables	-	-
	(A) total outstanding dues of micro enterprises and small enterprises; and	273.25	2,373.35
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	32,614.74	19,116.98
	(iv) Other Financial Liabilities	1,851.93	1,308.44
	(b) Provisions	3,365.68	711.54
	(c) Current Tax Liability	1,200.24	200.81
	(d) Other current liabilities	6,604.17	7,214.55
	Total Current Liabilities	59,394.65	41,851.87
	TOTAL EQUITY AND LIABILITIES	1,40,820.75	91,469.28

Notes :

2 Statement of Cash flows:

₹ in Lakhs

Particulars	Half year Ended 30.09.2025 Unaudited	Half year Ended 30.09.2024 Audited
A. Cash Flow from Operating Activities		
Profit before tax:	6,030.58	3,701.48
Adjustments for:		
Depreciation and amortization expenses	-	-
Finance cost on borrowings and lease liability	1,077.92	827.86
Share of loss in Associate	1,504.14	1,114.55
Interest income	-	-
Fair Valuation of Investments through Profit and Loss	(517.33)	(31.21)
Share based payment to employees	(0.83)	(2.01)
Remeasurements of net defined benefit plans	53.50	-
Operating profit before working capital changes	29.69	(11.55)
Adjustments for working capital	8,177.67	5,599.13
(Increase)/decrease in Trade Receivables	-	-
(Increase)/decrease in Inventories	(5,937.20)	(6,322.88)
(Increase)/decrease in Other Non current Financial Assets	(3,260.50)	590.62
(Increase)/decrease in Other Financial Assets	-	(400.00)
(Increase)/decrease in Other Non Current Assets	(893.75)	(54.89)
(Increase)/decrease in Bank Balance other than Cash and Cash Equivalent	-	61.45
(Increase)/decrease in Short Term Loans	-	680.23
(Increase)/decrease in Other Current Assets	(984.92)	340.08
Increase/(decrease) in Long Term Provisions	(2,383.75)	(2,620.73)
Increase/(decrease) in Other Non Current Liability	223.83	68.09
Increase/(decrease) in Trade & other payables	-	-
Increase/(decrease) in Short Term Provisions	11,397.66	175.89
Increase/(decrease) in Other Current Liabilities	2,654.14	1,084.18
Increase/(decrease) in Other Financial Liabilities	(610.38)	(650.27)
Increase/(decrease) in Other Long Term Financial Liabilities	543.48	236.66
Increase/(decrease) in Other Long Term Financial Liabilities	(125.62)	0.49
Less: Direct taxes paid (net of refunds)	8,800.65	(1,211.95)
	(522.80)	(200.00)
Less: Exceptional Items	8,277.86	(1,411.95)
Net cash (used in) / generated from operating activities after exceptional items	-	-
	8,277.86	(1,411.95)
B. Cash Flow from Investing Activities		
Inflows		
Interest received	517.33	31.21
Realisation of Maturity Proceeds in Fixed Deposits	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)	80.05
Purchase of investments	-	(15.00)
Other Advances given for property plant & equipment	(36.70)	-
Loan to related parties	(17.07)	-
Net cash (used in) / generated from investing activities (B)	2,386.08	(1,774.18)
C. 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)	(21.47)
Finance Cost on Borrowing	(1,482.23)	(1,093.08)
Net cash (used in) / generated from financing activities (C)	28,173.24	3,647.74
Net Increase/(Decrease) in Cash and Bank Balances (A+B+C)	38,837.17	461.61
Add : Cash and cash equivalent at beginning of the year	7,926.48	149.13
Cash and cash equivalent at end of the year	46,763.66	610.74
Cash and Cash equivalent as per above comprises of the following Cash and Cash Equivalents	46,763.66	610.74

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

3 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.

4 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").

5 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.

6 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

Sanjay Singhania
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

Particulars	Three Months Ended			Half Year Ended		Year Ended
	30-09-2025 Unaudited	30-06-2025 Unaudited	30-09-2024 Unaudited	30-09-2025 Unaudited	30-09-2024 Audited	31-03-2025 Unaudited
1 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
2 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
3 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
4 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	71,662.64	68,721.55	50,519.29	71,662.64	50,519.29	57,761.94

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.
- 3) 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.	Epacak Prefab Technologies Limited	Holding Company
2.	Epacak Prefab Solutions Private Limited	Wholly Owned Subsidiary



- 5) 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:

- 6) 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.
- 7) 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.

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

CA Manish Baxi
Partner
M. No. 045011



Place: Vadodara
Date: October 22, 2025

UDIN: 25045011BMNSUV2449

EPACK PREFAB TECHNOLOGIES LIMITED

REGD OFFICE: 61-B, Udyog Vihar, Surajpur, Kasna Road, Gautam Buddha Nagar, Greater Noida - 201305, Uttar Pradesh, India

CIN: U74999UP1999PLC116066

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

Particulars	₹ in Lakhs					
	Quarter Ended			Half Year Ended		Year Ended
	30-09-2025 Unaudited	30-06-2025 Unaudited	30-09-2024 Unaudited	30-09-2025 Unaudited	30-09-2024 Audited	31-03-2025 Audited
Income						
Revenue from Operations	43,393.74	29,533.83	26,805.44	72,927.57	53,698.75	1,13,391.72
Other Income	278.71	250.59	277.54	529.29	294.84	657.42
Total Income	43,672.45	29,784.41	27,082.98	73,456.86	53,993.58	1,14,049.14
Expenses						
Cost of Materials Consumed	27,235.35	21,643.90	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)	963.37	(999.82)	383.72	(1,292.61)
Employee Benefits Expense	4,040.28	3,381.03	2,685.48	7,421.32	4,939.86	10,774.96
Finance Costs	805.60	700.28	615.89	1,505.88	1,116.30	2,424.69
Depreciation and Amortization Expense	567.23	511.98	480.99	1,079.21	829.15	1,730.65
Other Expenses	5,809.04	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	67,420.31	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	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	6,036.55	3,715.05	8,089.26
Tax Expenses						
Current Tax	982.82	536.46	470.93	1,519.28	948.51	1,960.70
Deferred Tax	(24.48)	(7.55)	(0.79)	(32.03)	(1.09)	151.85
Tax in respect of earlier years	-	-	-	-	-	44.49
Total Tax Exp	958.34	528.91	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	2,767.63	5,932.22
Other Comprehensive Income:						
Items will not reclassified to P/L:						
Remeasurements of net defined benefit plans	12.00	17.69	(8.27)	29.69	(11.55)	(44.68)
Income tax relating to above items	(3.02)	(4.45)	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/Loss for the Period/Year, net of tax	2,955.68	1,615.83	1,436.53	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
EPS (FV Rs 2/- per share) (Not annualised for Quarters and Six Months)*						
Basic	3.44	2.07	1.86	5.30	3.57	7.65
Diluted	3.44	1.87	1.86	5.30	3.57	7.39

* 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.

* Maximum No of COPS 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.

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

Notes

1. Statement of Assets & Liabilities

		₹ in Lakhs	
	Particulars	As at 30th Sept, 2025 Unaudited	As at 31st March, 2025 Audited
I	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	26,900.00	20,270.77
	(b) Capital work - in - progress	128.61	5,590.88
	(c) Goodwill on Consolidation	302.54	302.54
	(c) Other Intangible assets	108.91	113.30
	(d) Right of Use Assets	4,417.80	4,441.59
	(e) Financial assets		
	(i) Investments	216.36	215.53
	(ii) Loans	433.23	416.16
	(iii) Others financial assets	35.41	122.83
	(f) Other non - current assets	39.86	3.17
	Total Non-current assets	32,582.72	31,476.77
2	Current assets		
	(a) Inventories	18,406.98	15,146.48
	(b) Financial assets		
	(i) Trade receivables	26,470.46	20,533.26
	(ii) Cash and cash equivalents	46,772.73	7,935.56
	(iii) Bank Balances other than (ii) above	3,644.96	7,698.04
	(iv) Loans	1,302.02	317.11
	(v) Other financial assets	1,643.32	749.57
	(c) Other current assets	9,871.90	7,488.14
	Total Current assets	1,08,112.38	59,868.15
	TOTAL ASSETS	1,40,695.09	91,344.92
II	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity share capital	2,009.04	1,550.16
	b) Instruments entirely Equity in Nature	-	141.30
	c) Other equity	56,996.95	33,701.28
	Total Equity	69,005.99	35,392.74
2	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	8,477.03	10,212.52
	(ii) Lease Liabilities	202.88	342.89
	(iii) Other financial liabilities	2,286.24	2,411.86
	(b) Provisions	567.55	343.72
	(c) Deferred Tax liabilities	855.16	879.71
	Total Non- current liabilities	12,388.86	14,190.70
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	13,199.16	10,810.60
	(ii) Lease Liabilities	288.98	115.60
	(iii) Trade payables	-	-
	(A) total outstanding dues of micro enterprises and small enterprises, and	273.25	2,373.35
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	32,508.47	19,018.79
	(iv) Other Financial Liabilities	1,858.05	1,314.57
	(b) Provisions	3,365.68	711.54
	(c) Current Tax Liability	1,202.24	202.21
	(d) Other current liabilities	6,604.42	7,214.82
	Total Current Liabilities	59,300.25	41,761.48
	TOTAL EQUITY AND LIABILITIES	1,40,695.09	91,344.92

Notes :
2 Statement of Cash flows:

₹ in Lakhs		
Particulars	Half year Ended 30.09.2025 Unaudited	Half year Ended 30.09.2024 Audited
A. Cash Flow from Operating Activities		
Profit before tax:	6,036.55	3,715.05
Adjustments for:		
Depreciation and amortization expenses	1,079.21	829.15
Finance cost on borrowings and lease liability	1,505.88	1,116.30
Share of loss in Associate	-	192.23
Interest income	(517.33)	(31.21)
Fair Valuation of investments through Profit and Loss	(0.83)	(2.01)
Share Based payment to employees	53.50	-
Remeasurements of net defined benefit plans	29.69	(11.55)
Operating profit before working capital changes	8,186.67	5,607.96
Adjustments for working capital		
(Increase)/decrease in Trade Receivables	(5,937.20)	(6,322.88)
(Increase)/decrease in Inventories	(3,260.50)	590.62
(Increase)/decrease in Other Non current Financial Assets	-	(400.00)
(Increase)/decrease in Other Financial Assets	(893.75)	(54.89)
(Increase)/decrease in Other Non Current Assets	-	61.45
(Increase)/decrease in Bank Balance other than Cash and Cash Equivalent	-	680.23
(Increase)/decrease in Short Term Loans	(984.92)	340.08
(Increase)/decrease in Other Current Assets	(2,383.76)	(2,621.53)
Increase/(decrease) in Long Term Provisions	223.83	68.09
Increase/(decrease) in Trade & other payables	11,389.58	167.79
Increase/(decrease) in Short Term Provisions	2,654.14	1,084.18
Increase/(decrease) in Other Current Liabilities	(610.40)	(650.27)
Increase/(decrease) in Other Financial Liabilities	543.48	236.79
Increase/(decrease) in Other Long Term Financial Liabilities	(125.62)	0.49
Less: Direct taxes paid (net of refunds)	8,801.55	(1,712.00)
	(523.70)	(200.00)
Less: Exceptional items	8,277.86	(1,412.00)
Net cash (used in) / generated from operating activities after exceptional items	8,277.86	(1,412.00)
B. Cash Flow from Investing Activities		
Inflows		
Interest received	517.33	31.21
Realisation of Maturity Proceeds in Fixed Deposits	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)	80.05
Purchase of investments	-	(15.00)
Other Advances given for property plant & equipment	(36.70)	-
Loan to related parties	(17.07)	-
Net cash (used in) / generated from investing activities (B)	2,386.08	(1,774.18)
C. Cash Flow from Financing Activities		
Inflows		
Proceeds from issue of Shares (net of offer expenses)	28,992.39	-
Proceeds from long term borrowings	(1,735.49)	1,701.88
Proceeds from Short term borrowings	2,388.85	2,931.05
Increase/ Decrease in Lease Liability	33.37	131.10
Outflows		
Finance Cost on Lease Liability	(23.65)	(23.22)
Finance Cost on Borrowing	(1,482.23)	(1,093.08)
Net cash (used in) / generated from financing activities (C)	28,173.24	3,647.74
Net Increase/(Decrease) in Cash and Bank Balances (A+B+C)	38,837.17	461.56
Add : Cash and cash equivalent at beginning of the year	7,935.56	158.26
Cash and cash equivalent at end of the year	46,772.73	619.82
Cash and Cash equivalent as per above comprises of the following Cash and Cash Equivalents	46,772.73	619.82

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

3 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.

4 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").

5 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.

6 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

Sanjay Singhania
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

Particulars	Three Months Ended			Half Year Ended		Year Ended
	30-09-2025 Unaudited	30-06-2025 Unaudited	30-09-2024 Unaudited	30-09-2025 Unaudited	30-09-2024 Audited	31-03-2025 Audited
1 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
2 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
3 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
4 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

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. No	Particulars	Description
1.	reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Change in Designation of Mr. Krishnan Ganesan (DIN: 07885495) from Non-Independent Nominee Director to an Non-Independent Non-Executive Director of the Company
2.	date of appointment/ re-appointment/cessation (as applicable) & term of appointment/ re-appointment;	Date of 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

		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 case of appointment of a director).	Nil