

Limited Review Report on unaudited standalone financial results of EPACK PREFAB TECHNOLOGIES LIMITED for the quarter ended June 30, 2026 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, 2026 (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 and in compliance with Regulation 33 of the Securities and Exchange Board of 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 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 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.

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


CA Manish Baxi
Partner
M. No. 045011



Place: Vadodara
Date: August 01, 2026

UDIN: 26045011DEJIEM3999

EPACK PREFAB TECHNOLOGIES LIMITED

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

CIN: L74999UP1999PLC116066

Statement Of Standalone Unaudited Financial Results For The Quarter Ended June 30, 2026

Particulars	Quarter Ended			₹ in Lakhs
	30-06-2026	31-03-2026	30-06-2025	Year Ended
	Unaudited	Audited	Unaudited	31-03-2026 Audited
Income				
Revenue from Operations	36,566.36	47,079.81	29,533.83	1,52,531.68
Other Income	376.29	595.39	250.59	1,718.11
Total Income	36,942.65	47,675.21	29,784.41	1,54,249.79
Expenses				
Cost of Materials Consumed	28,459.02	31,611.28	21,648.90	1,04,931.34
Changes in Inventories of Finished Goods, Stock-In-Trade and Work-In-Progress	(3,761.12)	904.35	(2,309.72)	(3,364.35)
Employee Benefits Expense	4,138.43	3,720.71	3,381.03	15,030.33
Finance Costs	767.16	800.58	699.41	3,141.54
Depreciation and Amortization Expense	639.76	609.42	511.33	2,293.50
Other Expenses	4,299.45	6,234.99	3,724.94	19,982.15
Total Expenses	34,542.71	43,881.33	27,655.90	1,42,014.50
Profit before Tax	2,399.94	3,793.88	2,128.52	12,235.29
Tax Expenses				
Current Tax	534.47	689.80	535.71	2,814.34
Deferred Tax	60.84	166.92	(7.55)	256.13
Tax reversals in respect of earlier years		(92.03)	-	(92.03)
Total Tax Exp	595.30	764.70	528.16	2,978.44
Profit for the period	1,804.64	3,029.18	1,600.36	9,256.85
Other Comprehensive Income:				
Items will not reclassified to P/L:				
Remeasurements of net defined benefit plans	(7.55)	(57.00)	17.69	(9.63)
Income tax relating to above items/Income Tax for above	1.68	14.34	(4.45)	2.42
Other Comprehensive Income/Loss (net of tax)	(5.87)	(42.65)	13.23	(7.20)
Total OCI/Loss for the Period/Year	1,798.77	2,986.53	1,613.60	9,249.64
Paid-up equity share capital (FV Rs 2/- per share)	20,12,57,698	20,09,03,973	15,50,16,000	20,09,03,973
EPS (FV Rs 2/-per share) (Not annualised for Quarters)*				
Basic	1.79	3.02	2.06	9.94
Diluted	1.79	3.02	1.87	9.94

STANDALONE SEGMENT INFORMATION FOR THE QUARTER ENDED 30.06.2026

₹ in Lakhs

Particulars	Three Months Ended		Year Ended	
	30-06-2026 Unaudited	31-03-2026 Audited	30-06-2025 Unaudited	31-03-2026 Audited
1 Segment Revenue				
(a) Contracts of Prefabricated Buildings & Building Material	31,426.62	42,961.32	25,219.97	1,38,233.94
(b) EPS Beads	5,139.74	4,118.49	4,313.85	14,297.74
Revenue from Operations	36,566.36	47,079.81	29,533.83	1,52,531.68
2 Segment Results				
(a) Contracts of Prefabricated Buildings & Building Material	2,042.30	3,441.71	1,580.47	11,125.79
(b) EPS Beads	357.65	352.17	548.05	1,109.50
Profit before tax	2,399.94	3,793.88	2,128.52	12,235.29
3 Segment Assets				
(a) Contracts of Prefabricated Buildings & Building Material	1,30,287.03	1,30,204.22	93,221.25	1,30,204.22
(b) EPS Beads	14,979.54	12,613.63	12,754.22	12,613.63
Total	1,45,266.57	1,42,817.85	1,05,975.47	1,42,817.85
4 Segment Liabilities				
(a) Contracts of Prefabricated Buildings & Building Material	67,153.10	67,069.47	64,392.43	67,069.47
(b) EPS Beads	2,755.46	2,230.77	4,329.12	2,230.77
Total	69,908.55	69,300.25	68,721.55	69,300.25



Explanatory notes to the Statement of Unaudited Standalone Financial Results for the Quarter Ended June 30, 2026:

The above Audited Standalone financial results of the Company for the Quarter & Year ended June 30, 2026 have been reviewed by the Audit Committee at their meeting held on August 1, 2026 and approved by the Board of Directors at their meeting held on August 1, 2026. 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. The said options shall be vest in the four year period with a maximum of 25% in each year from the grant date. As of June 30th 2026, total outstanding options with the employees are 9,02,193 (Net of First Tranche exercised and forfeited).

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

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

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

Particulars	Rs. In Lakhs
6 Total IPO Money Received	30,000
less: Share Issuance Expenses as per offer document	1,482
Gross Proceeding	28,518
Less: IPO Object Loan Repayments	7,000
less : Capex Expenditure Payment of Rajasthan (Ghiloth) Plant	4,543
less : Capex Expenditure Payment of Andhra Pradesh(Mambattu) Plant	3,965
Less: General Corporate Purpose	635
Proceedings Invested in Fixed Deposits with Scheduled Commerical Banks	12,375

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

Sanjay Singhania
Managing Director & CEO

DIN : 01291342

Place Noida
Date: August 1, 2026



Limited Review Report on unaudited consolidated financial results of EPACK PREFAB TECHNOLOGIES LIMITED for the quarter ended June 30, 2026 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 June 30, 2026 ("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 and in compliance with Regulation 33 of the Securities and Exchange Board of 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.	EpacK Prefab Technologies Limited	Holding Company
2.	EpacK Prefab Solutions Private Limited	Wholly Owned Subsidiary



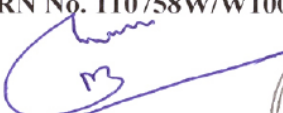
- 5) Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention of the results that causes us to believe that the accompanying statement of unaudited consolidated financial results, prepared in accordance with the recognition and measurement 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 information in respect of one subsidiary whose unaudited financial results includes total revenue of Rs. 17.61 Lakhs, total net profit/(loss) after tax of Rs. 12.72 Lakhs and total comprehensive income / (loss) of Rs. 12.72 Lakhs for the quarter ended June 30, 2026, as considered in the consolidated statement. The financial results of the said subsidiary have not been reviewed by any auditors whose financial information / 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.

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: August 01, 2026

UDIN: 26045011YKZFQU8720

EPACK PREFAB TECHNOLOGIES LIMITED

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

CIN: L74999UP1999PLC116066

Statement Of Consolidated Unaudited Financial Results For The Quarter Ended June 30, 2026

Particulars	Quarter Ended			Year Ended
	30-06-2026	31-03-2026	30-06-2025	31-03-2026 Audited
	Unaudited	Audited	Unaudited	
Income				
Revenue from Operations	36,583.97	47,079.81	29,533.83	1,52,531.68
Other Income	376.29	595.39	250.59	1,718.11
Total Income	36,960.26	47,675.21	29,784.41	1,54,249.79
Expenses				
Cost of Materials Consumed	28,461.72	31,611.28	21,648.90	1,04,931.34
Changes in Inventories of Finished Goods, Stock-In-Trade and Work-In-Progress	(3,761.12)	904.35	(2,309.72)	(3,364.35)
Employee Benefits Expense	4,138.43	3,720.71	3,381.03	15,030.33
Finance Costs	768.03	801.45	700.28	3,445.02
Depreciation and Amortization Expense	640.40	610.06	511.98	2,296.07
Other Expenses	4,294.95	6,231.38	3,720.44	19,965.04
Total Expenses	34,542.42	43,879.23	27,652.91	1,42,003.45
Profit before Tax	2,417.83	3,795.98	2,131.50	12,246.33
Tax Expenses				
Current Tax	539.64	691.20	536.46	2,817.99
Deferred Tax	60.84	166.92	(7.55)	256.13
Tax reversals in respect of earlier years	-	(91.57)	-	(91.57)
Total Tax Exp	600.48	766.55	528.91	2,982.55
Profit for the period	1,817.35	3,029.42	1,602.60	9,263.79
Other Comprehensive Income:				
Items will not reclassified to P/L:				
Remeasurements of net defined benefit plans	(7.55)	(19.31)	17.69	(9.63)
Income tax relating to above items/Income Tax for above	1.68	4.86	(4.45)	2.42
Other Comprehensive Income/Loss (net of tax)	(5.87)	(14.45)	13.23	(7.20)
Total OCI/Loss for the Period/Year	1,811.49	3,014.97	1,615.83	9,256.58
Paid-up equity share capital (FV Rs 2/- per share)	20,12,57,698	20,09,03,973	15,50,16,000	20,09,03,973
EPS (FV Rs 2/-per share) (Not annualised for Quarters)*				
Basic	1.81	3.02	2.07	9.95
Diluted	1.81	3.02	1.87	9.95

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED 30.06.2026

₹ in Lakhs

Particulars	Three Months Ended		Year Ended	
	30-06-2026 Unaudited	31-03-2026 Audited	30-06-2025 Unaudited	31-03-2026 Audited
1 Segment Revenue				
(a) Contracts of Prefabricated Buildings & Building Material	31,444.22	42,961.32	25,219.97	1,38,233.94
(b) EPS Beads	5,139.74	4,118.49	4,313.85	14,297.74
Revenue from Operations	36,583.97	47,079.81	29,533.83	1,52,531.68
2 Segment Results				
(a) Contracts of Prefabricated Buildings & Building Material	2,042.30	3,441.71	1,580.47	11,125.79
(b) EPS Beads	357.65	352.17	548.05	1,109.50
(c.) Others	17.89	2.10	2.98	11.05
Profit before tax	2,417.83	3,795.98	2,131.50	12,246.33
3 Segment Assets				
(a) Contracts of Prefabricated Buildings & Building Material	1,30,287.03	1,30,080.88	93,221.25	1,30,080.88
(b) EPS Beads	14,979.54	12,409.44	12,754.22	12,409.44
(c.) Others	199.46	200.11	202.53	200.11
Total	1,45,466.03	1,42,690.42	1,06,178.00	1,42,690.42
4 Segment Liabilities				
(a) Contracts of Prefabricated Buildings & Building Material	67,158.27	67,072.06	64,392.43	67,072.06
(b) EPS Beads	2,755.46	2,115.07	4,329.12	2,115.07
(c.) Others	50.66	50.66	47.55	50.66
Total	69,964.39	69,237.80	68,769.11	69,237.80



Explanatory notes to the Statement of Unaudited consolidated Financial Results for the Quarter Ended June 30, 2026:

The above Audited consolidated financial results of the Company for the Quarter & Year ended June 30, 2026 have been reviewed by the Audit Committee at their meeting held on August 1, 2026 and approved by the Board of Directors at their meeting held on August 1, 2026. 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. The said options shall be vest in the four year period with a maximum of 25% in each year from the grant date. As of June 30th 2026, total outstanding options with the employees are 9,02,193 (Net of First Tranche exercised and forfeited).

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

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

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

Particulars	Rs. In Lakhs
Total IPO Money Received	30,000
less: Share Issuance Expenses as per offer document	1,482
Gross Proceeding	28,518
Less: IPO Object Loan Repayments	7,000
less : Capex Expenditure Payment of Rajasthan (Ghiloth) Plant	4,543
less : Capex Expenditure Payment of Andhra Pradesh(Mambattu) Plant	3,965
Less: General Corporate Purpose	635
Proceedings invested in Fixed Deposits with Scheduled Commerical Banks	12,375

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

Sanjay Singhania
Managing Director & CEO

DIN : 01291342

Place Noida
Date: August 1, 2026

