

Date: October 23, 2025

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

Sub: Disclosure under Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015-Presentation on the Unaudited Financial Results for the Quarter ended June 30, 2025 and Quarter and Half year ended September 30, 2025

Dear Sir/ Madam,

The presentation on the Unaudited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2025 and quarter and half year ended September 30, 2025 is attached and also available on the website of the Company at <https://epackprefab.com/investor-relations/investor-updates-investor-meet/>

Kindly take the same on record.

For and on behalf of the Board of Directors
EPACK PREFAB TECHNOLOGIES LIMITED

Nikita Singh
Company Secretary and Compliance Officer
Membership No- F10246
A 161, 6th Floor, Suvidha Apartment,
Sector -56, Gurugram, Haryana- 122011

Place: Noida



EPACK PREFAB TECHNOLOGIES LIMITED

Investor Presentation, October 2025

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Listed on 1st October 2025 on NSE and BSE





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01

EXECUTIVE SUMMARY



From the MD's Desk



The past year has been truly phenomenal for our Company — a period marked by confidence, growth, and milestones that have positioned us among the leading players in our industry.

In December 2024, we successfully raised ₹1,300 Mn from GEF Capital Partners, and shortly thereafter, achieved another major milestone with our successful listing on both NSE and BSE. The participation of marquee anchor investors is a strong vote of confidence in our vision and long-term growth journey. We extend our deepest gratitude to all our stakeholders for their unwavering support throughout this transformative phase.

Despite macroeconomic and seasonal challenges during the first half of the year, our Company once again delivered superlative performance, **achieving a PAT growth of 64.4% year-on-year basis**. With a robust business pipeline, we are confident of sustaining this momentum in the coming quarters.

During the year, we commissioned our state-of-the-art Continuous Sandwich Panel Line at our Mambattu facility, adding a capacity of 8 lakh sqm. The revenue potential from this expansion is ~₹150 crore per annum. Our PEB installed capacity now stands at 133,922 MTPA, spanning three locations and project executions across 30 States and Union Territories.

We have also initiated the Mambattu brownfield expansion, scheduled for completion in Q4 FY26. All three manufacturing units have achieved built up capacity utilization above 90% in Q2 FY26, underscoring the need for continued capacity enhancement. This expansion will further strengthen our geographical presence across South and West India.

Our balance sheet continues to strengthen, backed by solid fundamentals. We are delighted to share that **ICRA has upgraded our rating to A+**, among the top two in our sector. This achievement reflects our strong cash flows, sustained growth, net negative debt position, efficient working capital cycle, and a healthy, growing order book.

Today, we stand as one of the fastest-growing Prefab company in our industry, with a CAGR nearly six times the sector average. Our success is built on the trust of our customers and the dedication of our people — our most valuable partners in this growth journey.

As we look ahead, we remain committed to driving innovation, operational excellence, and sustainable growth, reinforcing our position as a trusted leader in the industry.

We are ordinary people trying to achieve Extra Ordinary Results.



Mr. Sanjay Singhania
Managing Director & CEO

Private and Confidential

Strong Proven Financial Excellence...led by strong revenue growth of 35.8% and absolute EBITDA growth of 45.6% and PAT growth of 64.4%



	H1 FY25	H1 FY26
Revenue	INR 5,370 Mn	INR 7,293 Mn
EBITDA/ EBITDA Margin	INR 556 Mn 10.35%	INR 809 Mn 11.10%
PAT/PAT Margin	INR 277 Mn 5.15%	INR 455 Mn 6.24%
Cash Flow from Operations	INR (141) Mn	INR 828 Mn
Net Working Capital Days	24	23
Order Book Pending	INR 6,302 Mn as on 30 th September 2024	INR 9,200 Mn as on 30 th September 2025

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^H1 FY25 Net Working Capital Days Calculated on annualized basis

Objects of the Offer and Plan Ahead ...Intended to Maximise Shareholder's return

Fresh Issue

Equity shares of face value ₹ 2,
aggregating up to ₹ 3,000 million

Objects of fresh issue



Financing the capex for setting new facility at Ghiloth, Rajasthan
...for manufacturing continuous Sandwich Insulated Panels and Prefab

INR 1,016 Mn

Work will start in This Quarter and is expected to be done by Q2 FY 27



Financing the capex for expansion of Mambattu facility in Andhra Pradesh
...for increasing the pre-engineered steel building capacity

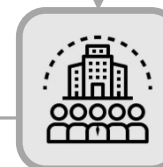
INR 581 Mn

Work has Started and expected to be done in Q4 FY 26



Repayment and/or pre-payment, in full or part, of certain borrowings

Paid INR 700 Mn
Without any Prepayment Penalty



General corporate purpose and Share Issue expenses

INR 703 Mn

We have not used GCP ; Share Issue Expenses being provisioned

02

INDUSTRY OVERVIEW



Growth Drivers for Indian Prefab Building Industry



Rising **demand for housing and infrastructure**, smart cities, Innovations like BIM, 3D printing, and automation



Rapid solar capacity expansion to drive Prefab Growth



Lower labour costs, minimizes delays, and speeds up construction



Government aiming to **increasing per capita consumption of steel**



Aligns with eco-friendly goals by **reducing waste, emissions, and material consumption**



Government Policies like PMAY-G Light House Projects drive demand for affordable, quick-to-deploy structure

Sunrise Sectors Driving Industry Growth



Logistics and Cold Storage warehouse

- Warehousing and cold storage to attract investments of INR 460-500 billion between FY25-FY29E
- Prefab structures are beneficial due to scalability and rapid installation



Data Centres

- India Data centre capacity to grow at 30% CAGR to 2000-2300 MW by FY27P from 900-950 MW in FY24
- Increasing penetration of PEB in data centres



Energy / Healthcare

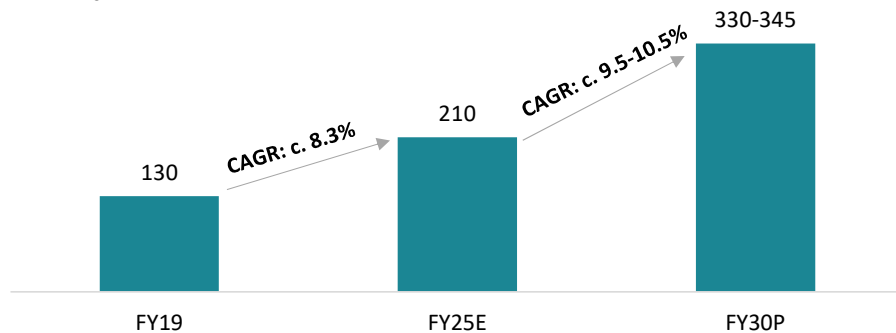
- Growing focus on renewable energy to fuel demand for prefab
- Expansion of healthcare infra has heightened demand for temporary and permanent medical facilities

Significant Growth in Indian PEB Industry with Shift towards Organized Sector

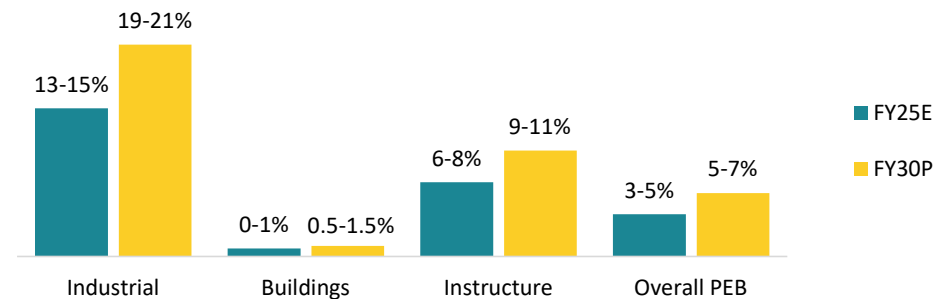


India's Pre-engineered Buildings Industry

INR Billion

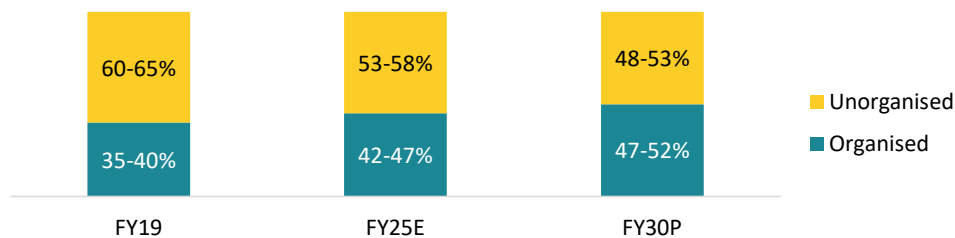


Penetration of PEB in India

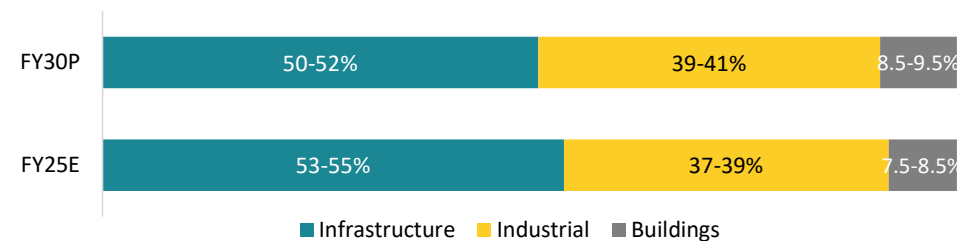


Indian PEB industry is expected to expand significantly, with increasing penetration across sectors

Share of Organised Sector Growing Rapidly



Industrial Segment to Drive Faster Growth



Market share of organized players has been consistently increasing in the industry with higher growth expected to come from industrial segment

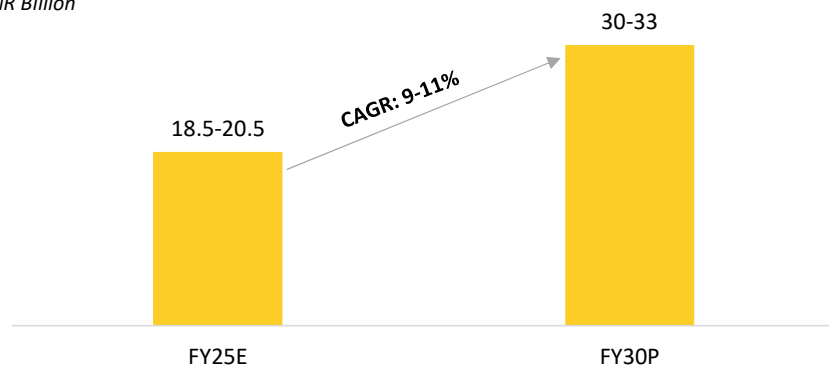
Strong Market Potential for Prefab Modular Structures and Sandwich Insulated Panels



Increasing Awareness and Growing End-use Segments to Drive Demand

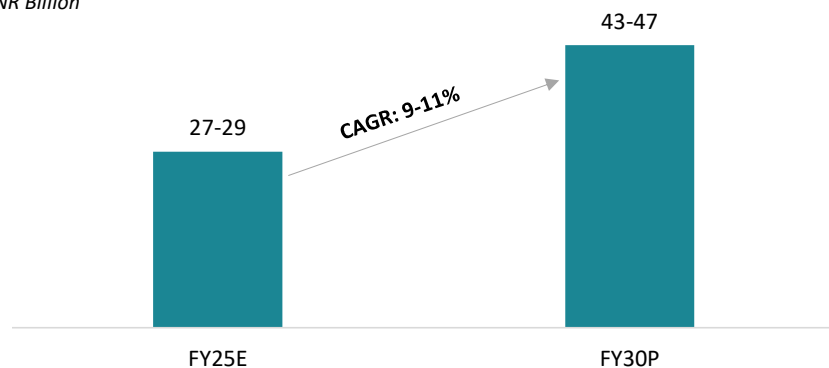
Prefab Modular Structure Market

INR Billion



Sandwich Insulated Panel Market

INR Billion



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Growth Drivers - Prefab Modular and Sandwich panels



Growth in the food supply chain and cold storage



Increasing popularity for cladding, roofing due to insulation and thermal capabilities



Growing awareness of **non-conventional construction tech**



Growth in end use segments like **pharma, E-Com and logistics**, etc.



Rise in **demand of data centres**, increasing **capacity additions for renewable energy**

Source : CRISIL Report, RHP

03

COMPANY OVERVIEW



EPack Prefab: One of the Fastest Growing End-to-end Prefab Solution Providers in India



46.2% Revenue CAGR in Prefab business, Fastest Growing (FY22-25) among industry peers

36.1% EPack's Revenue CAGR for overall business in similar period

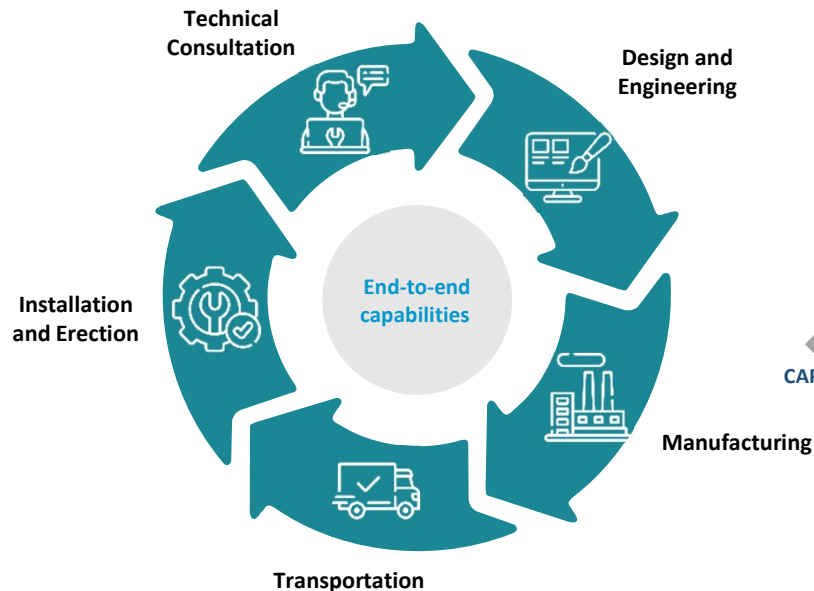
EPack growth pace is more than 6 times of Industry growth

CAGR 8.3%
(FY19-25)
Prefab Industry Growth

About **6x**

CAGR 46.2%
(FY22-25)
EPack Prefab Business

Leading Provider of Prefab Turnkey Solutions...



... With a Diverse Portfolio of PEB / Prefabricated Structures



Pre-engineered Steel Buildings



Prefabricated Structures



Light-gauge Steel Frames



CAPABILITIES BUILT OVER 25+ YEARS

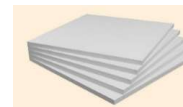


Standard Modular Solutions



Sandwich Insulated Panels

Comprehensive EPS Solutions

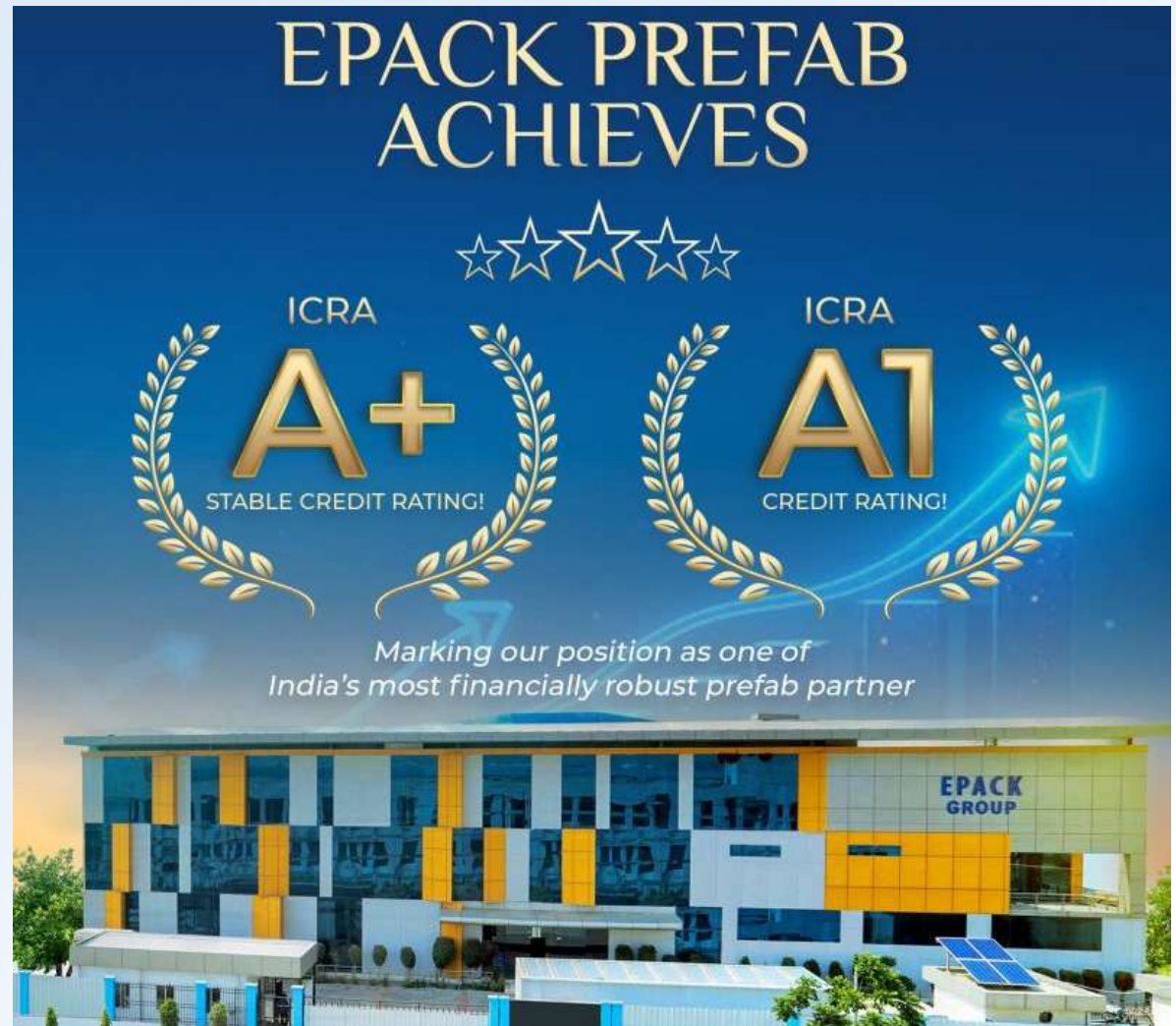


Expanded Polystyrene (EPS) Packaging Products to meet requirements for **protective packaging, construction and insulation applications**



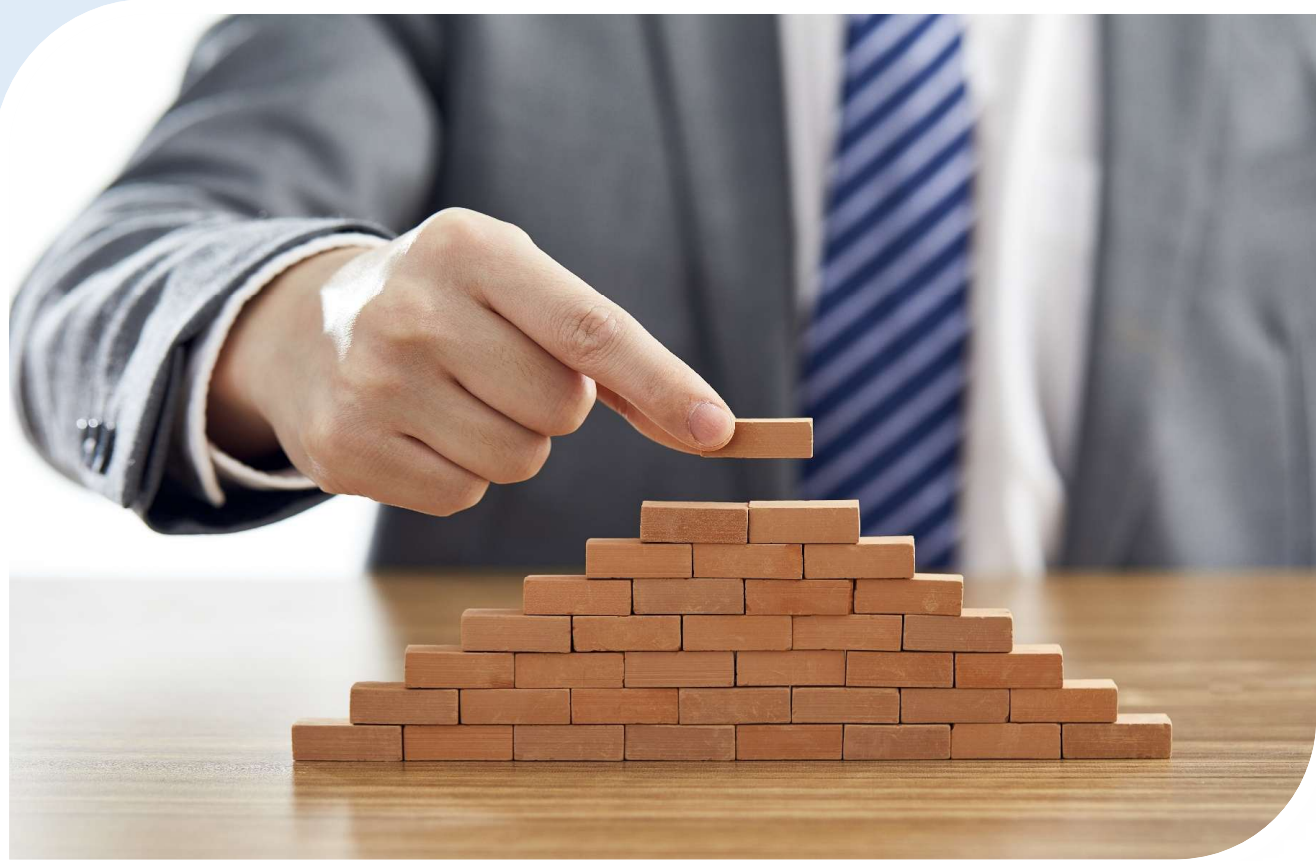
8%
Market Share in India in EPS

The Highest-Rated Amongst Listed Companies in India's Prefabricated Construction Industry

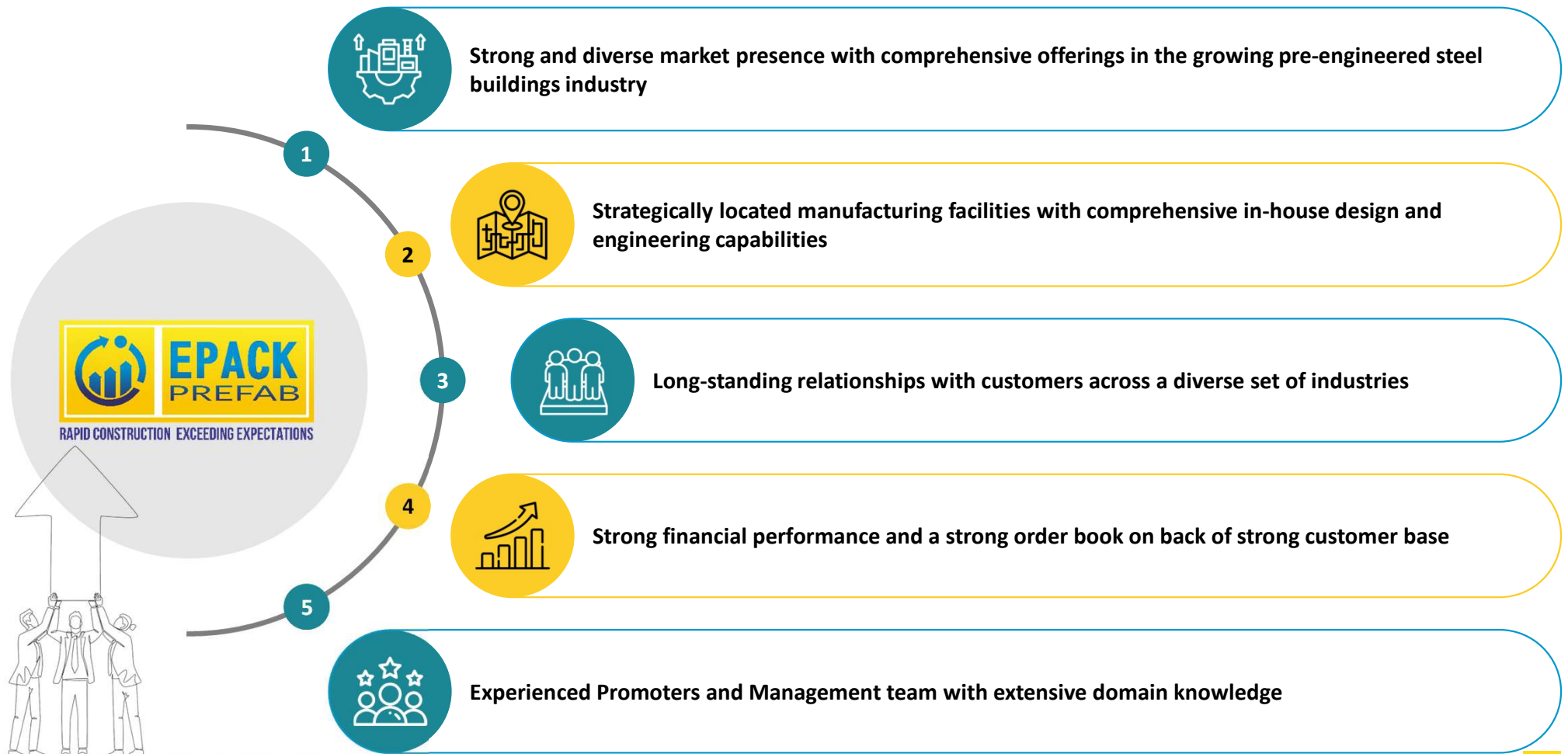


04

COMPANY KEY STRENGTHS



EPack Prefab: Key Strengths



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1 Strong and Diverse Market Presence with Comprehensive Offerings



PEB



Sandwich Panels



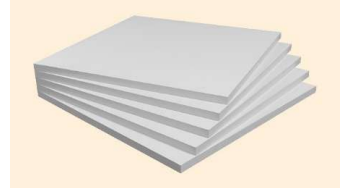
LGSF



Metal Doors



Aluminium Windows



1 Pre-engineered Steel Buildings



Modular design enabling easy expansion, reconfiguration, and flexibility

2 Prefabricated Structures



High-quality, easy to install, modular structures for wide applications

3 Sandwich Insulated Panels



Diverse portfolio offering superior fire resistance, sound insulation and thermal resistance

4 Light Gauge Steel Frames (LGSF)



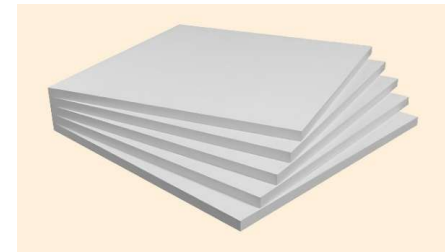
Building solutions using cold-formed steel, offering durable and cost-effective solutions

5 Standard Modular Solutions



Compact, modern, cost-effective solutions, quick deployment at project sites

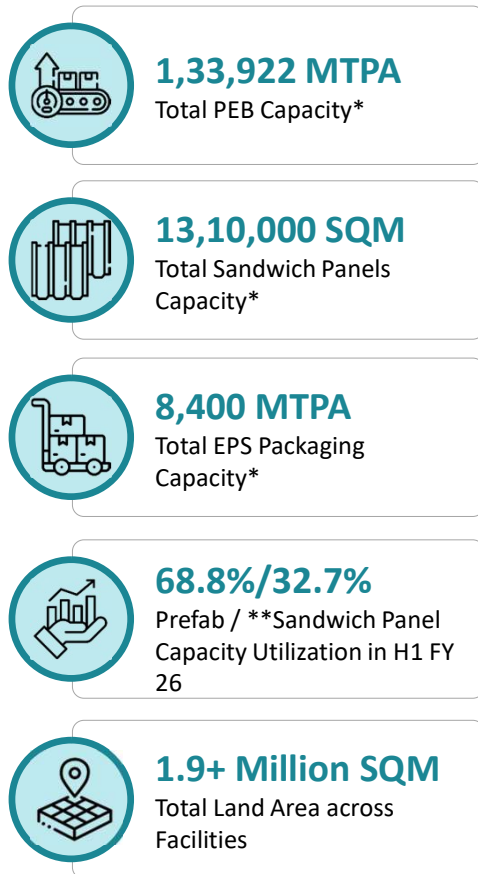
6 EPS Packaging



Products to meet requirements for protective packaging, construction and insulation applications

2 Strategically Located Manufacturing Facilities with In-house Design Capabilities

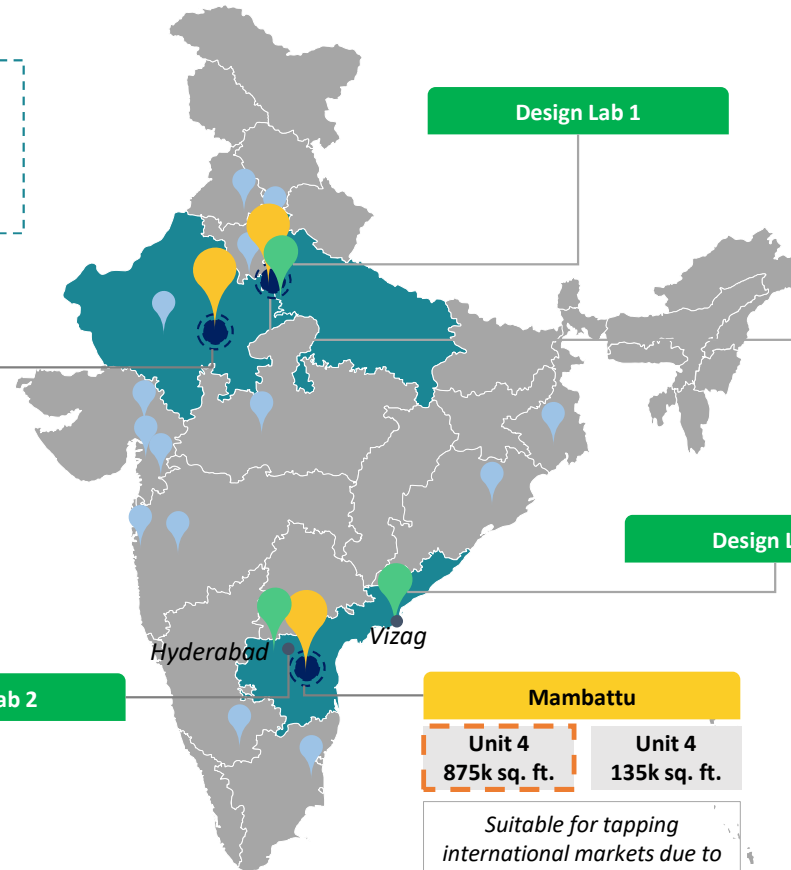
3 manufacturing facilities located strategically to cater customers across the country



INR 1,600+ Mn
Planned Cumulative Capex
in Ghiloth & Mambattu

Ghiloth
Unit 3
215k sq. ft.
Planned Greenfield expansion
of additional 351K sqft

Design Lab 2



3 Design labs
4 Existing Facility
Sales Presence at 14 locations

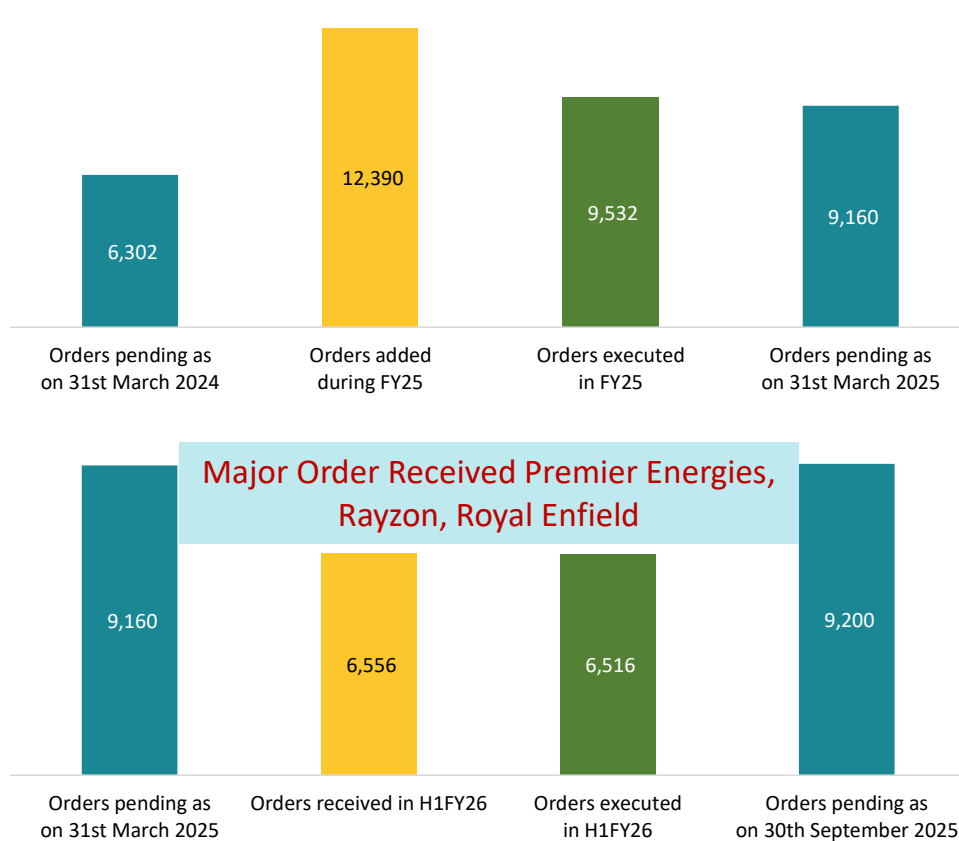
Greater Noida
Unit 1
190k sq. ft.
Unit 2
175k sq. ft.

Design Lab 3

Mambattu
Unit 4
875k sq. ft.
Unit 4
135k sq. ft.
Suitable for tapping
international markets due to
Proximity to Port

3 Strong Order Book driven by industry agnostic and diversified Customer Base

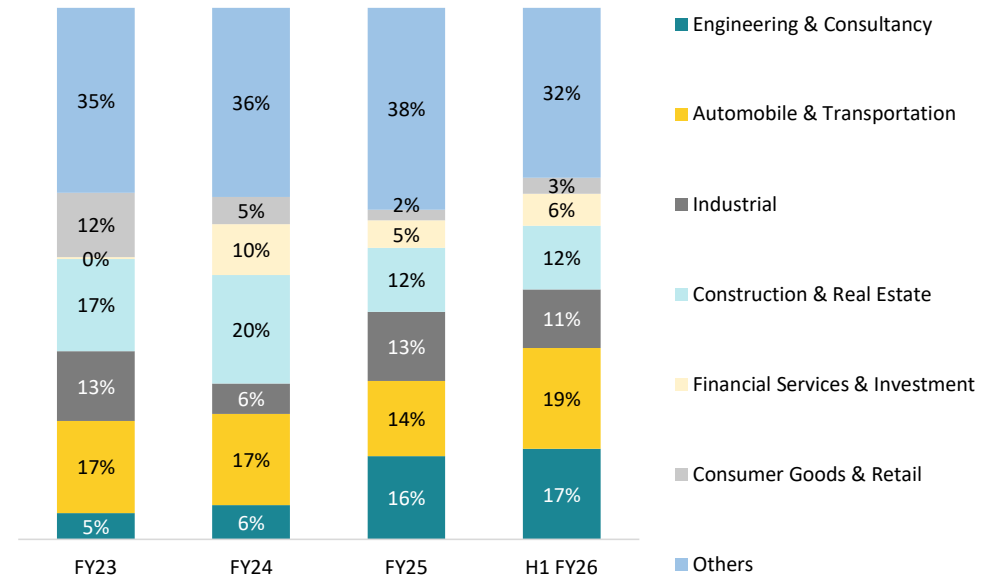
Order Book Demonstrating quick turnaround of Projects



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Some of the Order Book received during the year may be cancelled

Customer End-user industry for Prefab segment



INR 9,200 Mn Prefab order book pending
With a Strong Pipeline on the
Verge of Conversion

3 Trusted by Marquee Customers across Multiple Industries

Having served a diverse base of customers



Asahi India Glass Ltd.



Completed construction of 1.5 Lakh sq. ft. factory in just 150 hours



Factory : Mambattu (Andhra Pradesh)



Awarded Certificate
by Golden Book of World
Records for "fastest erection
of pre-engineered factory"

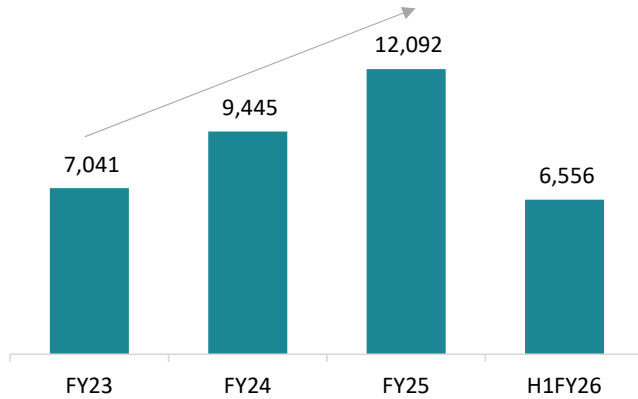
Star performer Award



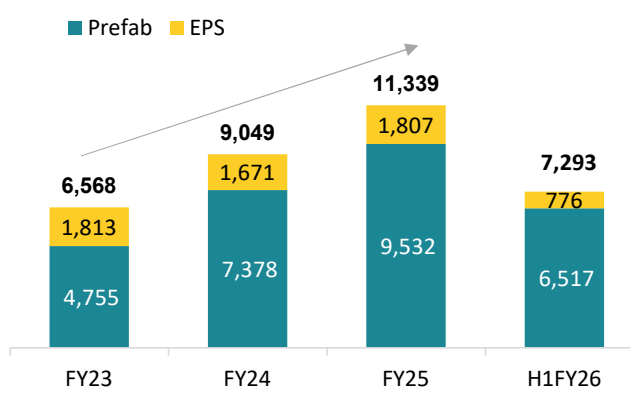
**Emerging Star Performer
Award**
From Tata Steel for efficient and
on-time project delivery (2023)

4 Demonstrated Superior Financial Performance over Years (1/2)

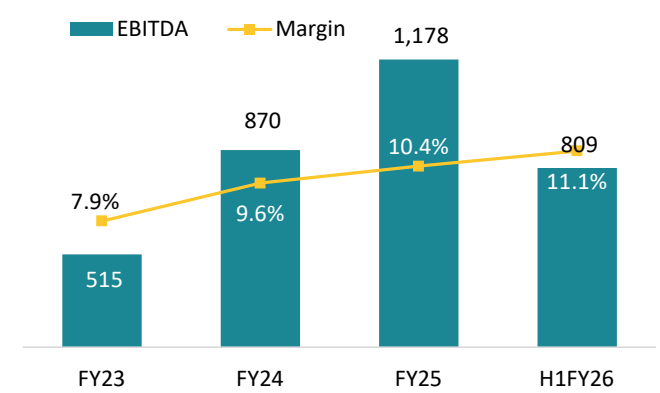
Order Book during the year (INR Million)



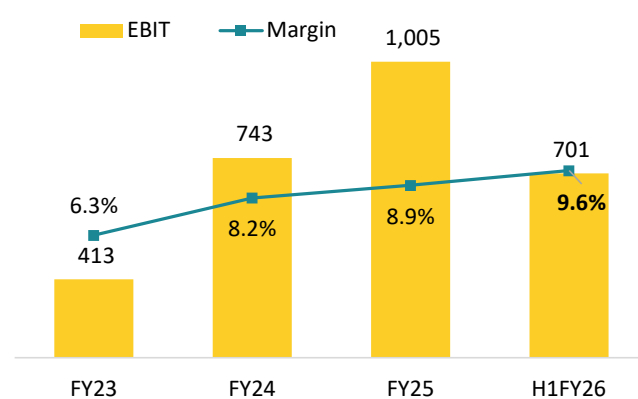
Revenue (INR Million)



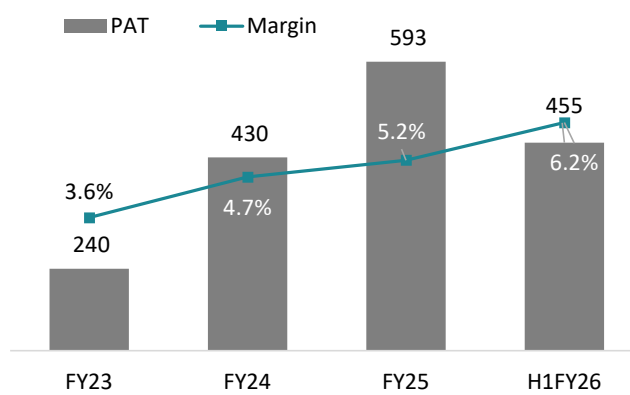
EBITDA (INR Million)



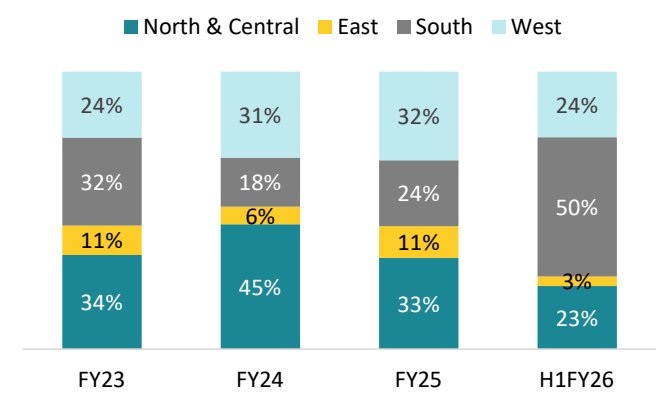
EBIT (INR Million)



PAT (INR Million)



Region wise sales distribution of Prefab Business



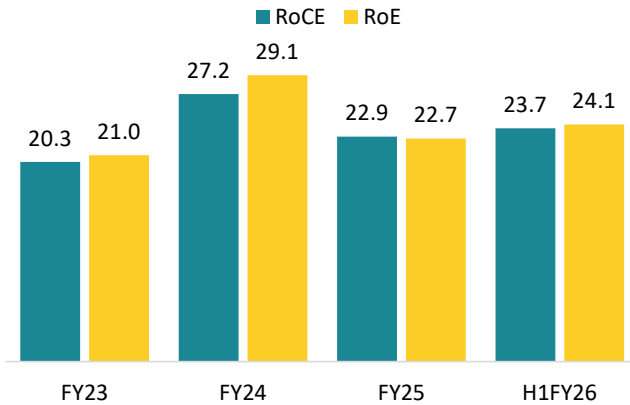
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Order Book during the year is the Order Book net of cancelled order
Above is the Consolidated Financial Results

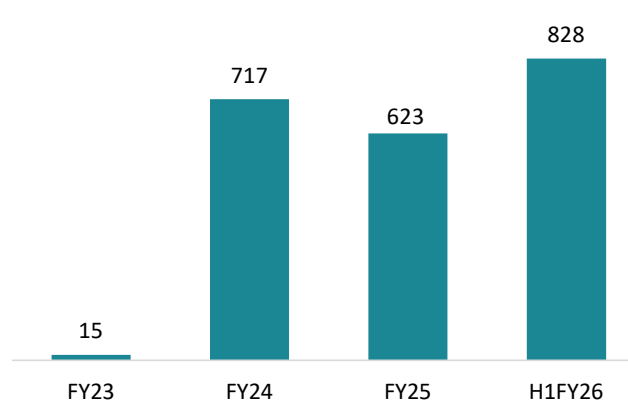
Figures have been Rounded off to the Nearest Millions

4 Demonstrated Superior Financial Performance over Years (2/2)

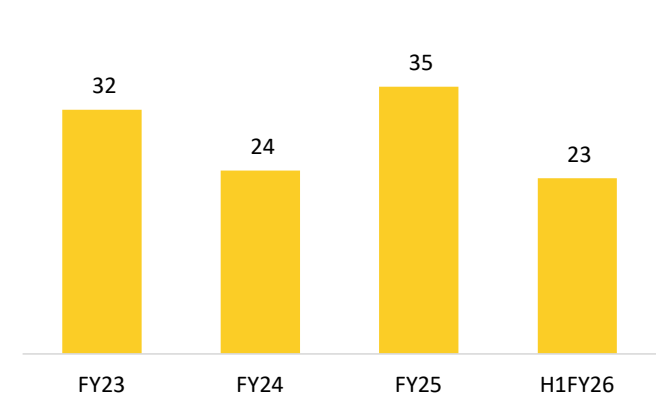
Return Ratios (%)



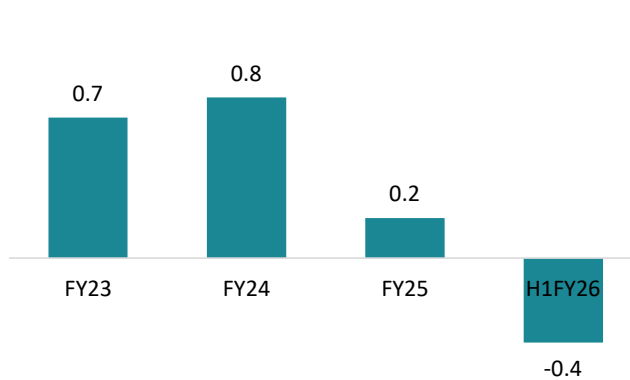
Cash Flow from Operations (INR Million)



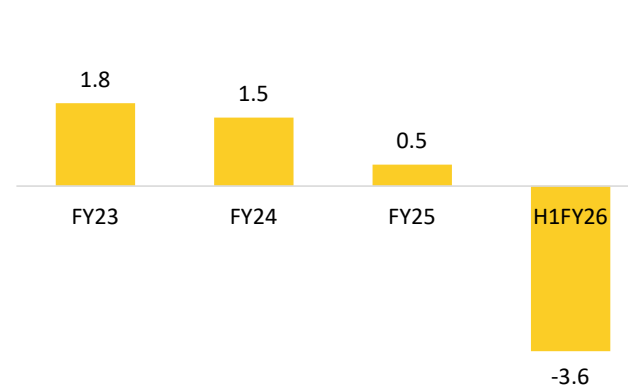
Working Capital Cycle (Days)



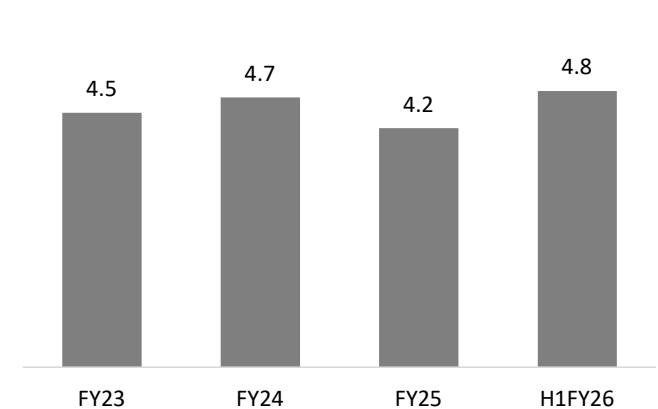
Net Debt / Equity



Net Debt / EBITDA

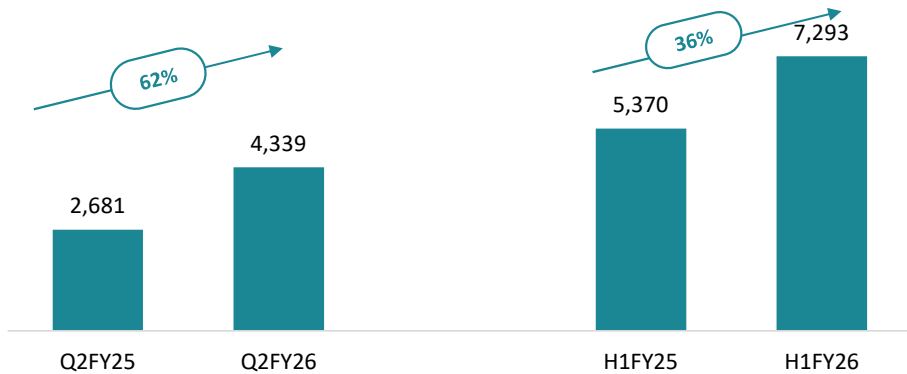


Net Fixed Asset Turnover Ratio

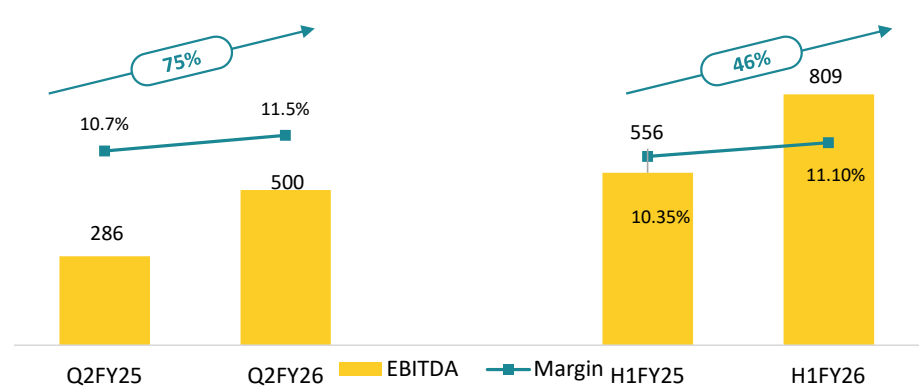


4 Quarterly & Half Yearly Performance

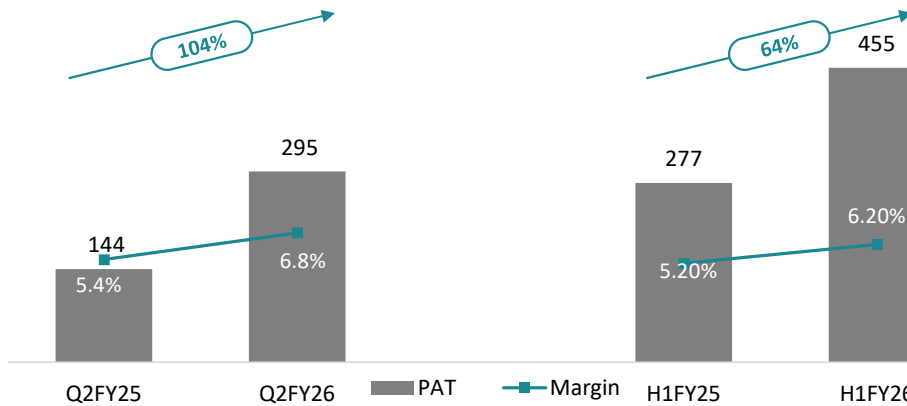
Revenue



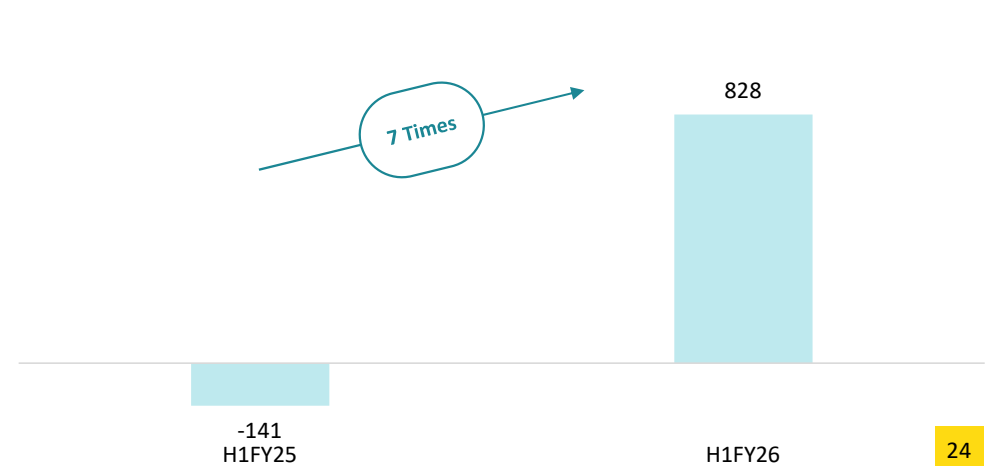
EBITDA/EBITDA Margin



PAT/Pat Margin



CFO



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Figures have been Rounded off to the Nearest Millions

Income Statement



For the year ended (INR Million)	Q1 FY 26	Q2 FY 26	H1 FY 26	Q1 FY 25	Q2 FY 25	H1 FY 25	FY2025
Revenue from Operations	2,953	4,339	7,293	2,689	2,681	5,370	11,339
Other Income	25	28	53	2	28	29	66
Total Income	2,978	4,367	7,346	2,691	2,708	5,399	11,405
EXPENSES							
Cost of Materials Consumed	2,165	2,724	4,888	1,879	1,652	3,531	7,576
Purchases of Traded Goods	-	-	-	-	-	-	-
Changes in Inventories of Finished Goods, Stock-In-Trade and Work-In-Progress	-231	131	-100	-58	96	-38	-129
Employee Benefits Expense	338	404	742	225	269	494	1,010
Finance Costs	70	81	151	50	62	112	242
Depreciation and Amortization Expense	51	57	108	35	48	83	173
Other Expenses	372	581	953	373	378	751	1,705
Total Expenses	2,765	3,977	6,742	2,504	2,504	5,009	10,577
Profit / (loss) before share of profit/(loss) of associate and Exceptional Items and Tax	213	391	604	187	204	391	828
Share of Profit/(Loss) of Associate	0	0	0	-7	-13	-19	-19
Profit / (loss) before tax	213	391	604	180	191	372	809
Tax expense	53	96	149	48	47	95	216
Profit/(Loss) for the year from Continuing Operations	160	295	455	132	144	277	593

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Figures have been Rounded off to the Nearest Millions

5 Experienced Promoters backed by Strong Board of Directors



Sanjay Singhania
MD and CEO

- 25+ years of experience
- MBA from Swinburne University of Technology, Australia



Nikhil Bothra
Whole Time Director

- 12+ Years of experience
- Bachelor in Arts, University of Nottingham and PGP in Family Managed Business from S.P Jain



Bajrang Bothra
Chairman and Non-Executive Director

- 34+ years of experience
- Masters Degree in Commerce from SRCC



Ajay DD Singhania
Non-Executive Director

- 25+ years of experience
- MBA from University of Stranton, Pennsylvania
- Named a Paul Harris Fellow from the Rotary Foundation of Rotary International

Backed by an Experienced Professionals on Board



Ms. Manorama Nagarajan
Independent Director



Mr. Bipin Garg
Independent Director



Mr. Dharam Chand Jain
Independent Director



Mr. Manuj Agarwal
Independent Director



Mr. Ram Grovher
Independent Director



Mr. Krishnan Ganesan
NE[^] Nominee Director

[^]Non-Executive

Awards and Accreditation



2025

Received Best HSE Award
From IIN-Platinum Awards

2024

Received Certificate of Excellence from
Golden Book of World Records for “fastest
erection of pre-engineered factory” building
at Mambattu, Andhra Pradesh, India

2024

Received an award from CIA World for Best
Company in pre-engineered buildings

2024

Received a token of appreciation at 9th
Nepal Buildcon, International Expo

2024

Received an award from TATA Projects
Limited for House Keeping During National
Safety Week, 2024

2024

Received Top 10 Most Promising Modular
Construction Companies Award from Silicon
India

2023

Received an award from TATA Steel for
Emerging Star Performer Award

2023

MX Business Network

2023

Received an award of appreciation for
participation in North-East Build Expo

2023

Received an award of appreciation for
participation in product display from MES
Builders Association of India

2023

Received an excellence award in Roof India
Exhibition (Asia's most definitive expo for
roofing and allied products)

2021

Received an award from GE T&D India
Limited for being an Emerging Supplier of
the Year – 2021

05

FUTURE OUTLOOK



Key Strategies (1/2)

	Objective	Action Plan
1  Capacity expansion	• Capture larger market share and cater newer end-use industries • Expanding presence in Northern and Western India while tapping opportunities in Southern India	• Capacity Expansion : – 800,000 SQM Continuous Sandwich Insulated Panel in Ghiloth – 800,000 SQM Continuous Sandwich Insulated Panel in Mambattu – 25,500 MTPA additional pre-engineered capacity in Mambattu – 11,300 MTPA additional pre-engineered capacity in Ghiloth
2  Expand geographic presence	• India's PEB export grew 2.4x times (FY19-FY24) from INR 35.8 bn to 85.8 bn • Emerge as a key player in the global PEB industry	• Establish a strong presence in emerging markets, including Bhutan, Oman, Nepal, Bangladesh • Growing sales network in international markets, including Central and West Asia and Southeast Asia
3  Expand customer base and increase wallet share	• PEB suppliers with reputed brand name, structural design capabilities and proven track record are preferred by customers • Increasing wallet share from existing customers	• Emphasizing quality consciousness, cost efficiency, and timely execution to generate repeat orders • Personalized solutions, complementary products and after sales support to deepen customer relationships

Key Strategies (2/2)

	Objective	Action Plan
4  Enhance tech infrastructure and design capabilities	- Creating a complete enterprise-level system handling every aspect of PEB building design, integrating all departments onto a single platform Strengthen design and engineering capabilities, to get advantage in terms of quality, product development, and cost management	Investing in technology infrastructure to drive innovation, enhance operational efficiencies, and improve both sales and profitability - Developed an inhouse facility focused towards reducing design job time
5  Leverage growing demand for environment friendly structures	Increase revenue share from supply to green buildings - Use of sustainable materials aligns with the growing emphasis on green building practices	EPack's PUF Sandwich insulated Panel has certifications which enables them to supply products in green construction



THANK YOU

B-13, Ecotech 1st Ext, Greater Noida, Delhi-NCR Gautam Budh Nagar, Uttar Pradesh 201306 India
Email: rahul.agarwal@epack.in



06 Appendix

Income Statement



For the year ended (INR Million)	FY2022	FY2023	FY2024	FY2025	H1FY2026
Revenue from Operations	4,501	6,568	9,049	11,339	7,293
Other Income	31	37	15	66	53
Total Income	4,532	6,605	9,064	11,405	7,346
EXPENSES					
Cost of Materials Consumed	3,181	4,751	6,524	7,576	4,888
Purchases of Traded Goods	-	-	-	-	-
Changes in Inventories of Finished Goods, Stock-In-Trade and Work-In-Progress	-69	-187	-398	-129	-100
Employee Benefits Expense	303	394	650	1,010	742
Finance Costs	55	123	173	242	151
Depreciation and Amortization Expense	70	102	127	173	108
Other Expenses	731	1,095	1,403	1,705	953
Total Expenses	4,271	6,278	8,478	10,577	6,742
Profit / (loss) before share of profit/(loss) of associate and Exceptional Items and Tax	261	327	585	828	604
Share of Profit/(Loss) of Associate		0	-1	-19	-
Profit / (loss) before tax	261	327	585	809	604
Tax expense	66	87	155	216	149
Profit/(Loss) for the year from Continuing Operations	195	240	430	593	455

Balance Sheet (1/2)



Particulars (INR Million)	FY2022	FY2023	FY2024	FY2025	H1FY2026
Non- Current Assets					
(a) Property, Plant and Equipment	1,033	1,141	1,870	2,027	2690
(b) Capital Work - in – Progress	6	21		559	13
(c) Goodwill on Consolidation	30	30	30	30	30
(d) Intangible Assets	7	7	12	11	11
(e) Right of Use Assets	396	350	469	444	442
(f) Financial Assets					
(i) Investments	-	20	19	22	22
(ii) Loans & other Financial Assets	0	0	0	54	47
(h) Other Non - Current Assets	-	111	6	0	4
Total Non - Current Assets	1,473	1,679	2,407	3,147	3,258
Current assets					
(a) Inventories	550	817	1,379	1,515	1,841
(b) Financial Assets					
(i) Trade Receivables	658	1,202	1,265	2,053	2,647
(ii) Cash and Cash Equivalents	7	16	16	794	4,677
(iii) Bank Balances other than Cash and Cash Equivalents	65	117	141	770	364
(iv) Loans and Advances	11	16	67	32	130
(v) Other Financial Assets	73	66	45	75	164
(c) Other Current Assets	221	408	818	748	987
Total Current Assets	1,583	2,642	3,730	5,987	10,811
TOTAL ASSETS	3,057	4,320	6,137	9,134	14,070

Balance Sheet (2/2)

Particulars (INR Million)	FY2022	FY2023	FY2024	FY2025	H1FY2026
EQUITY AND LIABILITIES					
Equity					
(a) Equity Share Capital	39	39	39	155	201
(b) Other Equity	982	1,222	1,651	3,384	6,700
Total Equity	1,021	1,261	1,690	3,539	6,901
Liabilities					
Non- Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings	445	617	804	1,021	848
(ii) Lease Liabilities	34	30	37	34	20
(iii) Other Financial Liabilities	53	70	185	241	229
(b) Long Term Provisions	16	20	17	35	57
(c) Deferred Tax Liabilities	55	61	74	88	86
Total Non - Current Liabilities	603	797	1,117	1,419	1,239
Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings	281	442	649	1,081	1,320
(ii) Lease Liabilities	4	5	7	12	29
(iii) Trade Payables	816	1,249	1,830	2,139	3,278
(iv) Other Financial Liabilities	146	109	97	131	186
(b) Short Term Provisions	15	17	20	71	337
(c) Liability for Current Tax (Net)	37	81	142	20	120
(d) Other Current Liabilities	134	359	586	722	660
Total Current Liabilities	1,432	2,262	3,331	4,176	5,930
TOTAL EQUITY AND LIABILITIES	3,057	4,320	6,137	9,134	14,070

Cash Flow Statement (1/2)

For the year ended (INR Million)	FY2022	FY2023	FY2024	FY2025	H1FY2026
Cash Flow from Operating Activities					
Restated Profit before exceptional Items and tax as per P&L statement	261	327	585	809	604
Adjustments for:					
Depreciation and amortization expenses	70	102	127	173	108
Finance cost on borrowings and lease liability	55	123	173	242	151
Share if loss in Associate		0	1	19	-
Interest income	-4	-8	-13	-33	-52
Gain on loss of Significant influence	-	-	-	-20	-
Other Adjustments	-15	-3	-0	-1	8
Operating profit before working capital changes	368	542	872	1,189	819
Adjustments for:					
(Increase)/decrease in Trade Receivables	-233	-544	-64	-788	-594
(Increase)/decrease in Inventories	-323	-268	-561	-136	-326
(Increase)/decrease in Other Non current Financial Assets	2	-1	-	-	-
(Increase)/decrease in Other Financial Assets	3	7	21	-30	-89
(Increase)/decrease in Other Non Current Assets	20	-130	105	-	-
(Increase)/decrease in Bank Balance other than Cash and Cash Equivalent	30	-52	-24	-	-
(Increase)/decrease in Short Term Loans	-3	-5	-51	35	-98
(Increase)/decrease in Other Current Assets	-129	-188	-410	-107	-238
Increase/(decrease) in Long Term Provisions	-0	3	7	17	22
Increase/(decrease) in Trade and other payables	529	433	581	310	1,139
Increase/(decrease) in Short Term Provisions	9	2	-7	51	265
Increase/(decrease) in Other Current Liabilities	-82	270	227	136	-61
Increase/(decrease) in Other Financial Liabilities	122	-36	-12	34	54
Increase/(decrease) in Other Long Term Financial Liabilities	23	17	115	57	-13
	337	52	798	768	880
Less: Direct taxes paid (net of refunds)	-48	-37	-82	-146	-52
Net cash (used in) / generated from operating activities	289	15	717	622	828

Cash Flow Statement (2/2)

For the year ended (INR Million)	FY2022	FY2023	FY2024	FY2025	H1FY2026
Cash Flow from Investing Activities					
Inflows					
Sale proceeds / (Purchase) of property, plant and equipment	4	3	2	-	
Sale proceeds / (Purchase) of Investments / Loss of Control	-	-41	-	-	
Interest received and	4	8	13	33	52
Proceeds from sale of Land Rights	118	-	-	-	
Relisation of Maturity Proceeds from FD	-	-	-	6	414
Outflows					
Investment in Fixed Deposits	-	-	-	-641	
Purchase of property, plant and equipment/ intangible assets	-467	-282	-825	-871	-212
Purchase of Intangible Assets	-4	-0	-6	-	
Additions of Right of Use Assets	-295	-5	-132	7	-10
Purchase of investments & Loans to Other Parties	-	-20	-	-43	-6
Net cash (used in) / generated from investing activities (B)	-640	-339	-948	-1,509	239
Cash Flow from Financing Activities					
Inflows					
Proceeds from issue of shares (Net of issue expenses)	-	-	-	1,257	2899
Proceeds from Long term borrowings	298	287	187	217	-174
Proceeds from Short term borrowings	50	172	207	432	239
Increase/ Decrease in Lease Liability	23	-3	10	1	3
Outflows					
Finance Cost on Lease Liability	-2	-3	-4	-5	-2
Finance Cost on Borrowing	-53	-120	-169	-238	-148
Net cash (used in) / generated from financing activities (C)	316	333	231	1,665	2817
Net Increase/(Decrease) in Cash and Bank Balances (A+B+C)	-36	10	-0	778	3,884
Add : Cash and cash equivalent at beginning of the year	42	7	16	16	794
Cash and cash equivalent at end of the year	7	16	16	794	4,677

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Figures have been Rounded off to the Nearest Millions

Capacity Utilisation



Manufacturing Plants	Product Segment	UOM	Capacity utilization				Expansion by FY26	Capacity Post Expansion
			FY23	FY24	FY25	H1 FY26		
Greater Noida (UP) - Unit 2	Builtup	MT	70.5%	73.9%	91.0%	98.14%	-	14,400
	Accessories (Sag rod, Angle Bracing, etc.)	MT	31.9%	43.2%	46.0%	55.6%	-	3,950
	Cold Form	MT	58.8%	97.8%	86.2%	91.1%	-	6,960
	Site Roll Forming Roofing Sheet (SSR)	MT	44.0%	65.6%	24.1%	58.9%	-	3,551
	Hi-Rib Single Skin sheets/ Deck Sheets	MT	17.9%	33.4%	43.1%	83.7%	-	9,398
Sub-Total - A			49.0%	64.3%	67.5%	85.3%	-	38,259
Ghilloth (Rajasthan) - Unit 3	Builtup	MT	47.3%	52.4%	67.6%	89.7%	NA	24,000
	Site Roll Forming Roofing Sheet (SSR)	MT	14.7%	21.8%	24.1%	20.4%	NA	3,551
	Prefab	MT	-	-	-	-	11,300	11,300
Sub-Total - B			42.2%	48.5%	62.0%	80.8%	11,300	38,851
Mambattu (AP) - Unit 4	Builtup	MT	-	73.7%	50.3%	75.5%	-	33,600
	Accessories	MT	-	12.5%	23.6%	40.2%	-	3,952
	Cold Form	MT	-	34.3%	37.5%	55.3%	-	6,960
	Site Roll Forming Roofing Sheet (SSR)	MT	-	-	13.8%	26.9%	-	14,200
Mambattu (AP) - Unit 4	Hi-Rib Single Skin Sheets	MT	-	-	15.2%	20.9%	-	9,400
Mambattu (AP) - Unit 4	Prefab	MT	-	-	-	-	25,500 (Proposed)	25,500
Sub-Total - C			-	65.9%	34.2%	54.2%	-	93,612
Grand Total - Pre-engineered Building Capacity (A + B + C)			46.5%	58.3%	50.3%	68.8%	-	170,722
Greater Noida (UP) - Unit 2	Sandwich Insulated Panels	SQM	41.9%	92.6%	84.9%	81.2%	-	3,60,000
	EPS/Glasswool/Rockwool	SQM	32.7%	39.0%	40.0%	23.7%	-	1,50,000
Ghilloth (Rajasthan) - Unit 3	Sandwich Insulated Panels	SQM	-	-	-	-	800,000 (Proposed)	800,000
Mambattu (AP) - Unit 4	Sandwich Insulated Panels	SQM	-	-	-	8.42%	800,000 (^)	800,000
Grand Total - Sandwich Insulated Panels Capacity			39.2%	76.8%	71.7%	32.7%	-	21,10,000
Greater Noida (UP) - Unit 1	EPS Shape Molding	MT	82.9%	76.8%	69.2%	64.8%	-	4,800
	EPS Block Molding	MT	64.4%	72.7%	84.6%	88.1%	-	3,600
Grand Total - EPS Packaging (Shape and Block Molding Capacity)			75.0%	75.0%	75.8%	74.8%	-	8,400

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^Capacity added in June'25

PEB Offers Several Advantages over Traditional RCC Construction

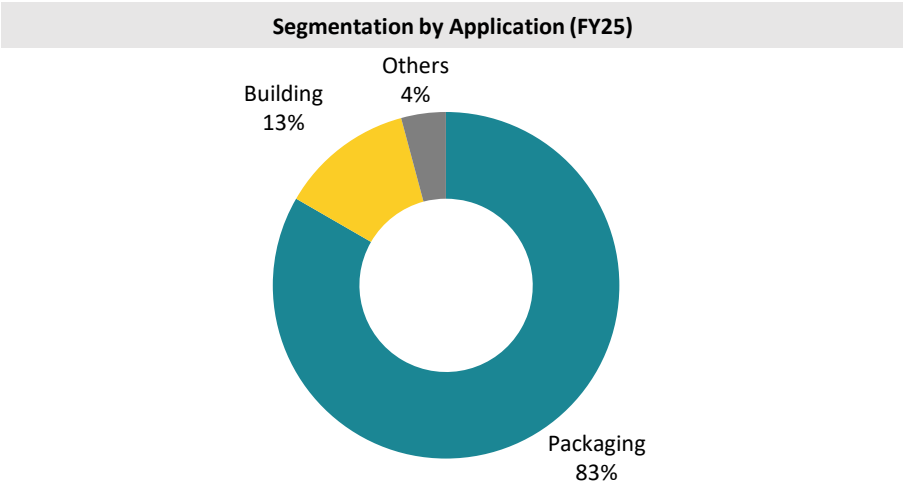
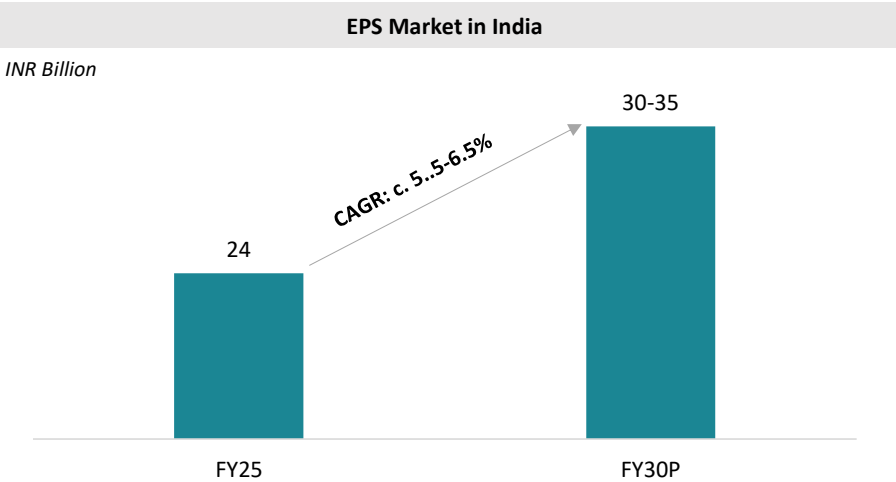
RCC vs Prefab			RCC vs Prefab		
Depends on size and structure but generally more expensive than prefab	Less material, shorter construction time and less labour leading to lower costs	 Cost efficiency	 Construction	Completely Onsite	Components manufactured offsite with onsite assembly
Modifications are complex and costly	Superior flexibility and cost effective	 Modifications/Relocation	 Speed of Execution	Usually takes longer than pre-engineered buildings	Generally, 40-50% less time than RCC
Construction pollution and waste generation	Minimal wastage , additionally can be recycled	 Green sustainability	 Workforce	Substantial workforce is required	c. 25% less manpower as only assembly is onsite



Market Potential for EPS Offerings in India



EPack Leading the Indian EPS market



Growth Drivers of Indian EPS Market

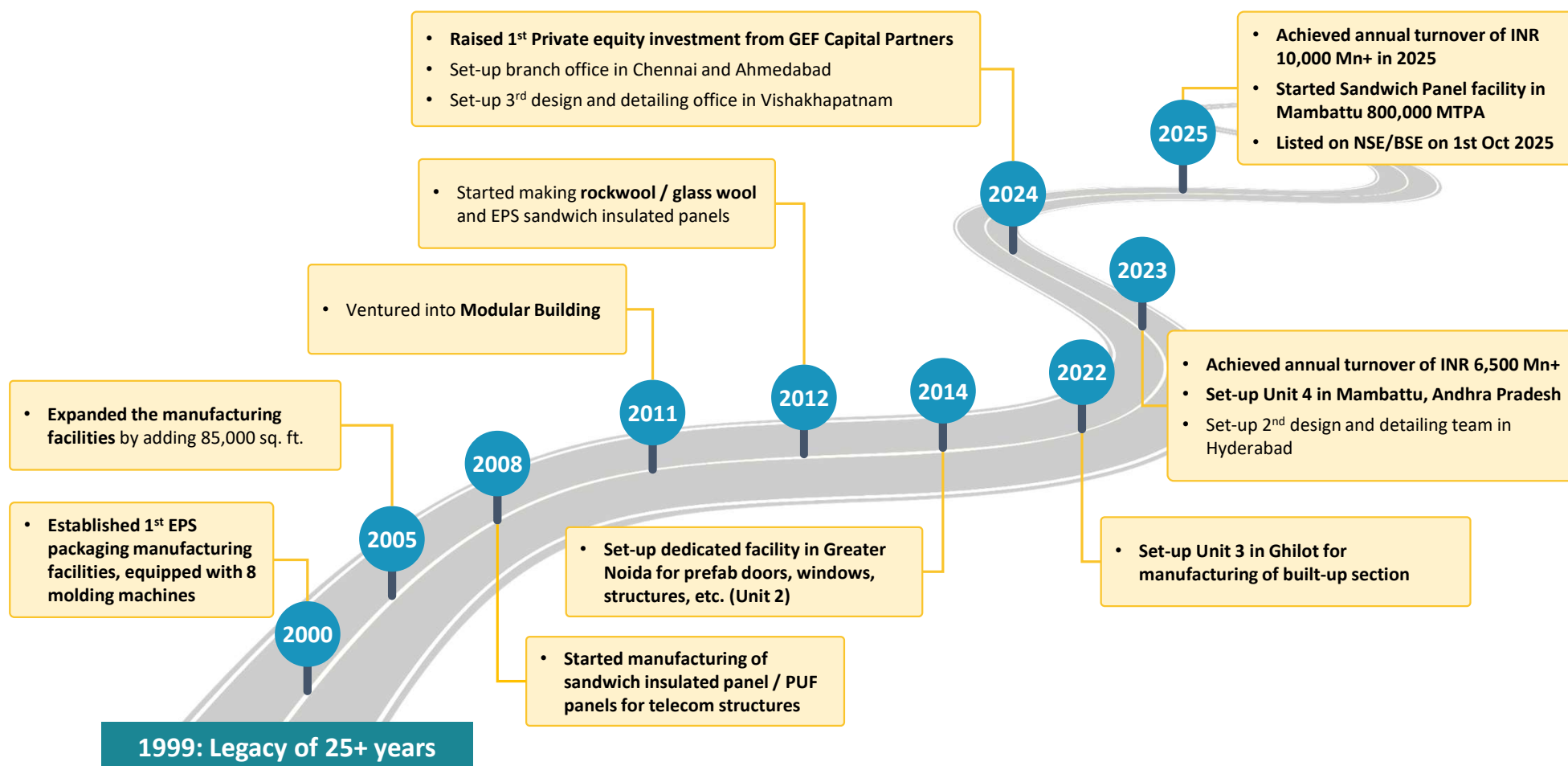
Increasing Construction Activities

Rising Demand for Sustainable Packaging

Consumer Preference for Convenience and Quality

Growth in End-user Industries

EPack Prefab has Demonstrated Significant Capacity / Financial Growth over the Years. We Successfully Completed our IPO in Sep and Listed on 1st Oct 2025



EPack Prefab: Contributing Towards a Greener Future



EPack's Commitment to Sustainability

Optimal resource use, minimal wastage and use of recyclable material leading to lower carbon footprint



Dust-free fabrication and assembly process, water-saving measures across sites



Energy-efficient designs - Integration of solar panels, natural lighting solutions and optimized ventilation systems



Solutions comply with stringent environmental regulations and are eligible for LEED / GRIHA certifications



Significant Carbon Footprint Reduction Potential

Results[^] of a study conducted by Conserve Consultants, showed significant reductions in carbon footprint of a PEB structure compared to an RCC structure

52%

Embodied Carbon Reduction

Use of lower impact materials in PEB vs. high carbon intensive materials used in RCC



6.5%

Operational Carbon Reduction

Improvement in building envelope, reducing HVAC load requirements

Private and Confidential

[^]PEB structure of 23,000 sqm designed by EPack Prefab was compared with baseline RCC model for simulations

Source : CRISIL Report. DRHP