Name of the issue: EPACK Durable Limited

1	**Type of issue (IPO/ FPO)**	IPO
2	**Issue size (Rs. in crore)**	640.05
3	**Grade of issue alongwith name of the rating agency** **Name** **Grade**	Not Applicable
4	**Subscription Level (Number of times)** [(1)] *Source: Basis of Allotment Ad dated January 29, 2024* *(1) Figure is after technical rejections*	11.69

5 **QIB holding (as a %age of total outstanding capital) as disclosed to stock exchanges**

Particulars	%
(i) On Allotment January 25, 2024	23.80%
(ii) at the end of the 1st Quarter immediately after the listing of the issue and end of 1st FY (March 31, 2024)	19.47%
(iii) at the end of 1st FY (March 31, 2025)	8.15%
(iv) at the end of 2nd FY (March 31, 2026)	6.86%

6 **Financials of the issuer (consolidated basis)** *(Rs. Million)*

Parameters	31-Mar-24	31-Mar-25	31-Mar-26
Revenue from operations	14195.58	21708.71	18944.55
Net Profit for the period	353.73	551.4	32.58
Paid up equity share capital	957.99	959.68	962.29
Other Equity	7964.03	8558.77	8641.02

7 **Trading status in the scrip of the issuer**

Company's Equity Shares are listed on both the BSE Limited ("BSE") and the National Stock Exchange of India Limited ("NSE")

Particulars	Status
(i) at the end of 1st FY (March 31, 2024)	Frequently Traded
(ii) at the end of 2nd FY (March 31, 2025)	Frequently Traded
(iii) at the end of 3rd FY (March 31, 2026)	Frequently Traded

8 **Change, if any, in directors of issuer from the disclosures in the offer document**

All the above information is updated till May 31 , 2026 unless indicated otherwise

Particulars	Name of Director	Appointed / Resigned
During year ended March 31, 2024	Nil	
During year ended March 31, 2025	Ravi Gupta	Appointment
	Laxmi Pat Bothra	Appointment
	Nikhil Mohta	Resignation
During year ended March 31, 2026	Vibhav Parikh	Resignation
	Narayan Lodha	Appointment
	Kailash Jain	Resignation
	Bajrang Bothra	Re-appointment
	Priyanka Gulati	Re-appointment
	Krishnamachari Narasimhachari	Re-appointment
	Sameer Bhargava	Re-appointment
	Shashank Agarwal	Re-appointment

9 **Status of implementation of project/ commencement of commercial production**

Particulars	Remarks
(i) as disclosed in the offer document	Not Applicable
(ii) Actual implementation	Not Applicable
(iii) Reasons for delay in implementation, if any	Not Applicable

10 **Status of utilization of issue proceeds**

(i) as disclosed in the offer document

Rs. in Million

Particulars	Amount which will be financed from Net Proceeds	Estimated Utilisation of Net Proceeds		
		FY 2024	FY 2025	FY 2026
Funding capital expenditure requirements for setting up of a manufacturing facility in Bhiwadi, Rajasthan	1,106.12	269.23	673.31	163.58
Funding capital expenditure requirements for setting up of a manufacturing facility in Sri City, Andhra Pradesh	1,052.50	-	896.95	155.55
Purchase of equipment for the Bhiwadi Manufacturing Facility	141.37	-	-	141.37
Repayment and / or prepayment, in part or in full, of certain outstanding loans of our Company	800	800	-	-
General corporate purposes	696.84	696.84	-	-
Total	**3796.83**	**1766.07**	**1570.26**	**460.5**

All the above information is updated till May 31 , 2026 unless indicated otherwise

(ii) Actual utilization	Fully utilised
(iii) Reasons for deviation, if any	Utilization is different from the objects stated in the offer document but in line with change of objects approved by shareholders' resolution

11 **Comments of monitoring agency, if applicable**

(i) Comments on use of funds	Revision in GCP is on account of actual offer related expenditure being higher than estimated by Rs. 0.589 Crore
(ii) Comments on deviations, if any, in the use of proceeds of the Issue from the objects stated in the Offer document	None
(iii) Any other reservations expressed by the monitoring agency about the end use of funds	None

12 **Price-related data**

Designated SE	BSE
Issue Price (Rs.)	230
Listing Date	January 30, 2024

Price parameters	At close of listing day January 30, 2024	At close of 30th calendar day from listing day	At close of 90th calendar day from listing day	As at the end of March 31, 2024		
				Closing price during FY	High during FY	Low during FY
Market Price	207.7	184.1	207.55	151.45	210.95	151.45
Sensex	71,139.90	72,304.88	73,730.16	73,651.35	74,119.39	59,106.44

Price parameters	As at the end of March 31, 2025			As at the end of March 31, 2026		
	Closing price during FY	High during FY	Low during FY	Closing price during FY	High during FY	Low during FY
Market Price	368.20	673.65	151.75	198.05	421.00	196.00
Sensex	77,414.92	85,978.25	70,234.43	71,947.55	86,159.02	71,425.01

Source: Stock Exchange data. Where the 30th day / 90th day/ March 31 of a particular year falls on a holiday, the immediately preceeding trading day has been considered

All the above information is updated till May 31 , 2026 unless indicated otherwise

13 **Basis for Issue Price and Comparison with Peer Group & Industry Average**

Accounting ratio	Name of company	Face Value (Rs.)	As disclosed in the offer document	At the end of 1st FY March 31, 2024	At the end of 2nd FY March 31, 2025	At the end of 3rd FY March 31, 2026
EPS	**Issuer: Consolidated** [(1)]	10	4.64	4.35	5.75	0.34
	Peer Group:					
	Amber Enterprises India Ltd	10	46.66	39.41	71.67	50.28
	PG Electroplast Limited	10	33.77	54.07	10.55	6.82
	Dixon Technologies (India) l	2	42.62	62.46	202.58	269.35
	Elin Electronics Ltd	5	6.29	2.90	6.11	4.64
	Industry Avg		32.34	39.71	72.73	82.77
P/E	**Issuer: Consolidated**	10	-	34.82	64.03	582.50
	Peer Group:					
	Amber Enterprises India Ltd	10	66.28	92.74	100.61	130.29
	PG Electroplast Limited	10	67.27	30.66	86.88	69.00
	Dixon Technologies (India) l	2	139.96	119.77	65.06	35.90
	Elin Electronics Ltd	5	24.28	45.86	19.44	20.38
	Industry Avg		74.45	72.26	68.00	63.89
RoNW%	**Issuer: Consolidated** [(3)]	10	14.68%	5.87%	5.98%	0.34%
	Peer Group:					
	Amber Enterprises India Ltd	10	8.79%	6.85%	11.20%	5.34%
	PG Electroplast Limited	10	21.88%	18.81%	14.89%	6.69%
	Dixon Technologies (India) l	2	22.36%	24.94%	46.57%	37.43%
	Elin Electronics Ltd	5	6.73%	2.79%	5.65%	4.14%
	Industry Avg:		14.94%	13.35%	19.58%	13.40%
NAV per share	**Issuer: Consolidated** [(4)]	10	46.21	93.31	99.18	99.80
	Peer Group:					
	Amber Enterprises India Ltd	10	579.94	628.06	675.80	1242.37
	PG Electroplast Limited	10	174.09	398.86	99.90	106.84
	Dixon Technologies (India) l	2	215.69	287.93	499.73	769.17
	Elin Electronics Ltd	5	99.3	101.31	107.57	111.95
	Industry Avg:		267.26	354.04	345.75	557.58

(1) Diluted earnings per share (in Rs.) = Diluted EPS refers to the diluted earnings per share of the respective company

(2)P/E: P/E Ratio has been computed based on the closing market price of equity shares on NSE on December 8, 2023, divided by the Diluted EPS.

(3)Return on net worth (%) = Net Profit for the year divided by Average Net-Worth (Total Equity) for the year.

(4) NAV per share=NAV per share is computed as the Net-Worth (Total Equity) divided by the outstanding number of equity shares at the end of the year.

Net-woth is the Equity attributable to the owners of the company

All the above information is updated till May 31 , 2026 unless indicated otherwise

14 **Any other material information**

Particulars	Date
The merger of EPACK Components Private Limited (“ECPL”/“Transferor Company”), Company’s Wholly-Owned Subsidiary, into EPACK Durable Limited (“the Company”/ “Transferee Company”) as per the Scheme of Amalgamation (“Scheme”) under Section 230-232 of the Companies Act, 2013 read with Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 and other applicable provisions has been approved by the Hon'ble National Company Law Tribunal, Allahabad Bench vide order dated May 02, 2024, as intimated by counsels on May 04, 2024.	May 4, 2024
Acquisition of additional 24% stake in Epavo Electricals Private Limited to have a total of 50% stake	July 24, 2024
Company has incorporated a wholly owned subsidiary, EPACK Manufacturing Technologies Private Limited on Dec 3, 2024	December 3, 2024
EPACK Durable Limited has incorporated a wholly owned subsidiary, Bumjin India Audio Products Private Limited	June 27, 2025
EPACK Durable Limited has incorporated a wholly owned subsidiary, EPACK Electronic Component Private Limited	July 23, 2025
The Company has executed a JV agreement with Bumjin Electronics Co. Limited, which is a Company registered in Republic of Korea (“Bumjin”) to enable the Joint Venture Company (“JV Co.”) to carry on the business of manufacturing and sale of SKD/CKD based television speakers and soundbars, including through e-commerce, other affiliated business operations and all other relevant activities and transactions that are mutually agreed between the parties. The Company will hold 66.67% stake in the JV Co. and the balance 33.33% shall be held by Bumjin. The execution of JV Agreement is completed today i.e. on July 24, 2025.	July 24, 2025
Variation in the objects of the initial public offering of the Company as stated in the prospectus of the Company dated January 24, 2024	August 11, 2025
Search proceedings of Office of Additional Commissioner (Departmental), State Tax Jurisdiction Uttarakhand was peacefully concluded	August 31, 2025
Company has incorporated a wholly owned subsidiary, EPACK Durable Global Sales LLC FZ under Meydan Freezone Dubai	September 29, 2025
Inauguration of First manufacturing Facility of EPACK Manufacturing Technologies Limited (“Wholly Owned Subsidiary”) at Sri City, Andhra Pradesh.	February 10, 2026
EPACK Manufacturing Technologies Limited has commenced mass production of RAC-Split Air Conditioners	March 30, 2026
For further updates and information, please refer stock exchange websites i.e. www.bseindia.com and www.nseindia.com	

All the above information is updated till May 31 , 2026 unless indicated otherwise