November 04, 2025

Listing Department
BSE Limited ("BSE")
Department of Corporate Services
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001
Scrip Code: 544095
ISIN: INE0G5901015

Listing Department
National Stock Exchange of India Limited ("NSE")
Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Bandra (E), Mumbai – 400 051
Symbol: EPACK
ISIN: INE0G5901015

Subject: Investor Presentation on the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half Year ended September 30, 2025

Dear Sir/Ma'am,

Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Investor Presentation on the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half Year ended September 30, 2025.

A copy of same shall also be posted on the website of the Company at www.epackdurable.com

We request you to kindly take this on your record and oblige.

Thanking You

For **EPACK Durable Limited**

Jyoti Verma

Digitally signed by Jyoti Verma
Date: 2025.11.04 19:43:22 +05'30'

Jyoti Verma
Company Secretary and Compliance Officer

Encl. As above

EARNINGS PRESENTATION

Q2-FY26

EPACK Durable Limited

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www.epackdurable.com

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SNAPSHOT

2nd Largest RAC ODM [1]

Largest Induction cooktop ODM/OEM

INR 21,919 Mn. Total Income [2]

55+Trusted Customers

4 Manufacturing locations [3]

3 NABL Certified R&D labs

Highest Amount of Backward Integration for RACs [4]

Diversified Portfolio- RAC, LDA, SDA and components

15 Products

2 Decades + Industry Experience

Customisation as per different client requirements

Manufactures critical components such as heat exchangers, copper tubing, PCBAs, etc.

1. In India in terms of number of units (indoor units + outdoor units) manufactured in Fiscal 2023 through the ODM route. (Source: F&S Report)
2. Total Income for the FY 24-25.
3. Manufacturing Facilities in Dehradun, Bhiwadi, Sri City & Silvassa (EPAVO)
4. That has been grown within the same company organically in India (Source: F&S Report)

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AGENDA

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COMPANY OVERVIEW

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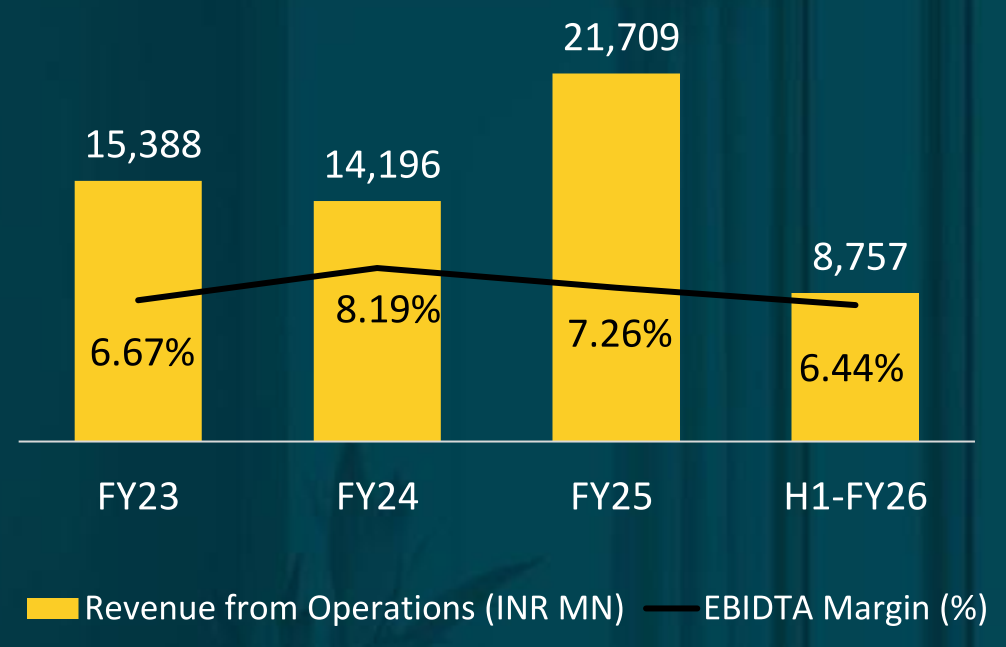
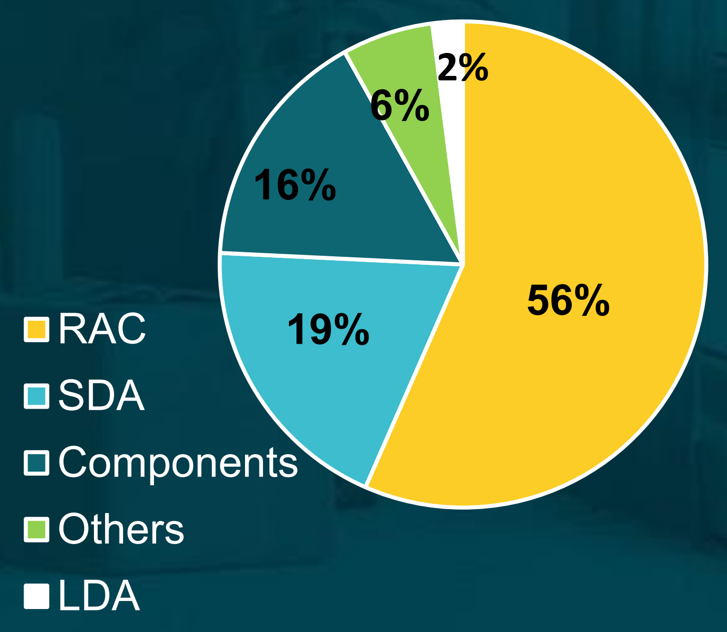
COMPANY OVERVIEW

- **Incorporated in 2003**, EPACK Durable (EPACK) began as a contract manufacturer of consumer durables, primarily Room Air Conditioners (RACs).
- **Later in 2012**, EPACK transformed into an **Original Design Manufacturer (ODM)** for air conditioners, small domestic appliances (such as induction cooktops, juicer-mixer grinders, and water dispensers for OEMs), and large home appliances (like air coolers). The Company has grown significantly since then and is now the **second-largest ODM player in India**, with a **market share of 24%**[1].
- EPACK was **founded by the Singhania and Bothra families**, who have been engaged in the manufacturing of consumer durables for **over two decades**, bringing **extensive industry knowledge and experience** to the Company.
- EPACK operates **three strategically located manufacturing facilities** in **Dehradun, Bhiwadi, and Sricity**. These facilities are **highly backward-integrated**, offering **cost advantages** over competitors by producing key components in-house.
- Approximately **56%** of the company's revenue comes from the **sale of RACs**, while the **remaining revenue is contributed by Small Domestic Appliances**, **Components & Large Domestic Appliances.**
- EPACK boasts a **marquee clientele**, including **Voltas, Haier, Philips, Panasonic, Godrej, Daikin, Havells, Bosch & Siemens, Bajaj, Crompton & Greaves, Blue Star & Hisense** among others, with whom it has built **long-standing and trusted relationships**.

REVENUE & EBITDA MARGINS



H1-FY26 SEGMENTAL REVENUE CONTRIBUTION*



* Total Operating Revenue Segment Wise

1. In terms of domestically manufactured units by ODM Companies in the Indian RAC ODM / OEM market in FY 2023 (Source: F&S Report)

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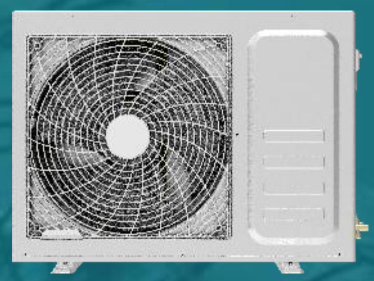
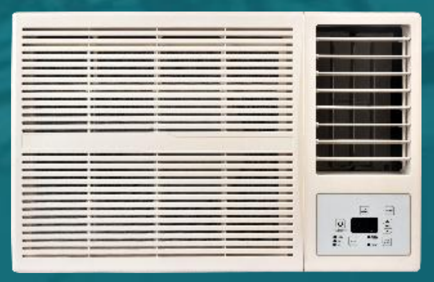
OUR PRODUCTS

RAC

Indoor Unit (IDU)
Range : 9K - 30K
Inverter/ Fixed Speed
Installed Capacity
1.60 Mn



Outdoor Unit (ODU/ODU Kit)
Range- 12K-36K
Inverter/Fixed Speed
Installed Capacity
2.05 Mn



Window Air Conditioner (WAC)
Range- 9K- 22K
Inverter/Fixed Speed
Installed Capacity 0.62 Mn

LDA

Air Cooler
Installed Capacity
0.60 Mn

Washing Machine
Range- Push/Touch Button
7.0KG – 11.0KG
0.60 Mn

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OUR PRODUCTS (SDA)

Air Fryer segment recorded a robust revenue growth during the current quarter, exceeding expectations.

Existing Product Range

Induction Stove
Range- 1200W-2200W (Single)
3500W (Dual)
Installed Capacity 2.00 Mn

Water Dispenser
Range: Floor-Standing and Table-Top
Installed Capacity 0.11 Mn

Mixer Grinder
Range- 500W-1000W
Installed Capacity 0.62 Mn

Recently Launched

Air Fryer
Range- 1500W
(Analog/Digital Model 4L& 5L)

FY26 Upcoming Products

Infrared Cooktop
Range- 2000W-2200W

Recently Launched

Nutri Blender
Range- 300W (Copper motor)

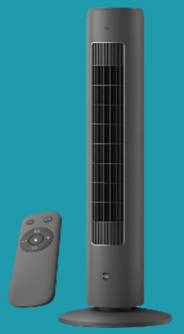
Coffee Maker
Range- 0.65-Litre 600W

Recently Launched

Dry Vacuum Cleaner
Range- 1700 W & 42 LTR

FY27 Upcoming Products

Tower Fan
Range- 40W



Hair Dryer
Range- 1600W
(High-Speed DC Motor)

Air Purifier
Range- 5W

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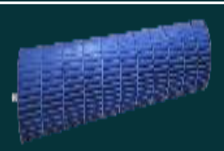
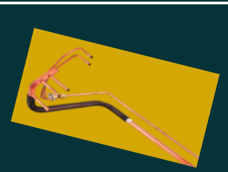
COMPONENTS

	Components	In-house	Components	Segments
	Plastic Molding	✓	✓	IDU, WAC, Refrigerators, Washing Machine, Consumer Durables, Energy Meter, Automotive
	Sheet Metal	✓	✓	ODU, WAC, Refrigerators, Washing Machine, Consumer Durables, Energy Meter, Automotive
	Cross Flow Fan	✓	✓	IDU
	PCB	✓	✓	IDU, ODU, ICT
	Heat Exchanger	✓	✓	ODU, IDU
	Copper Tubing	✓	✓	ODU, IDU
	Universal Motor	✓		Consumer Durables MG
	Induction Coil	✓		Consumer Durable ICT

BUSINESS Diversification*

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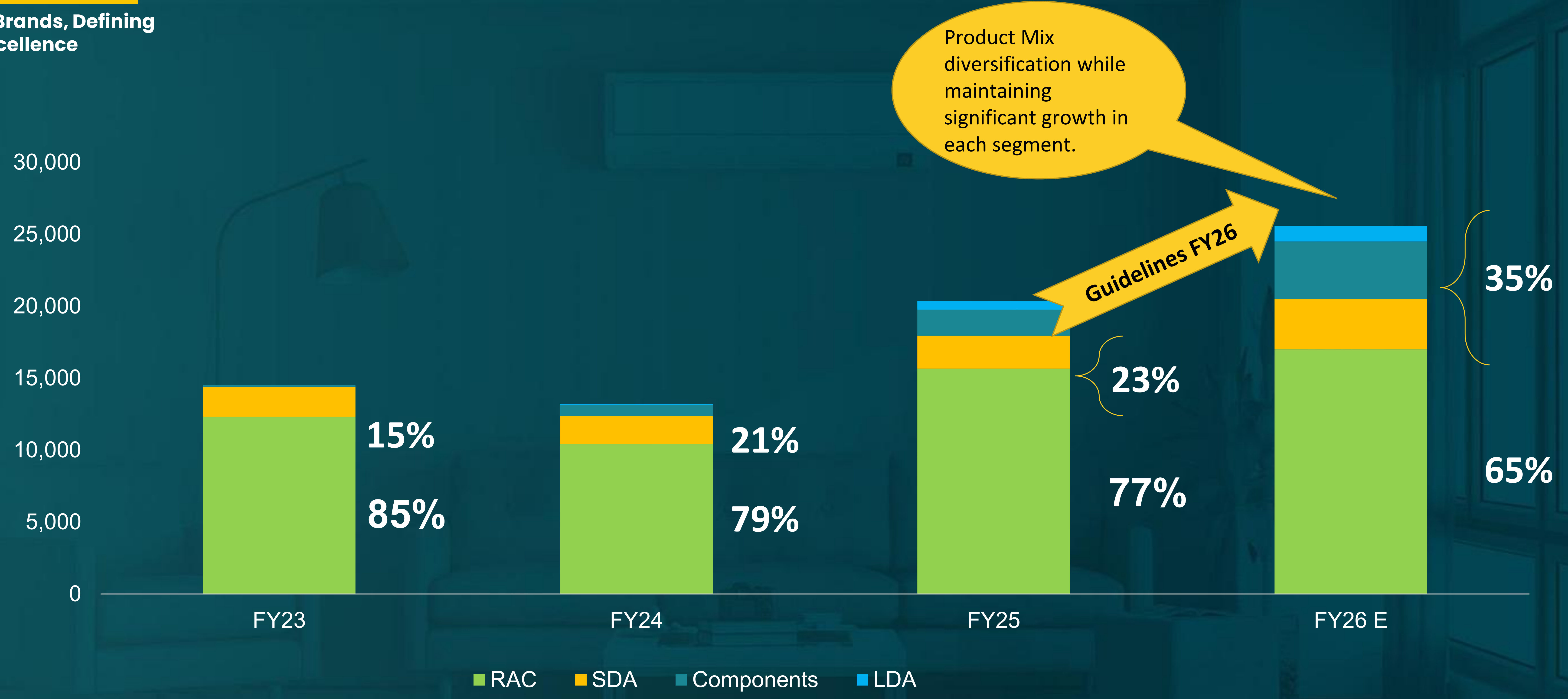

* Product Sales Only

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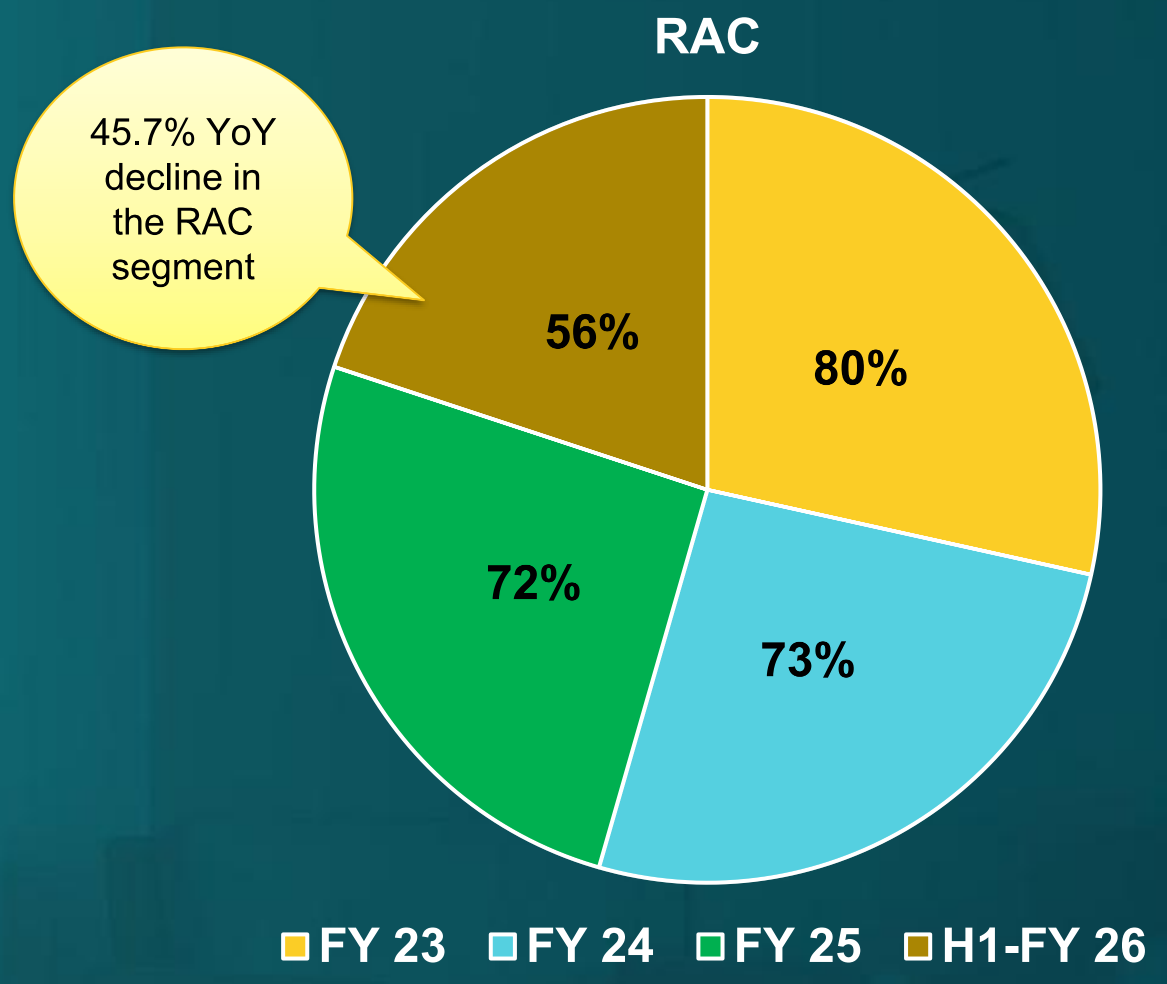
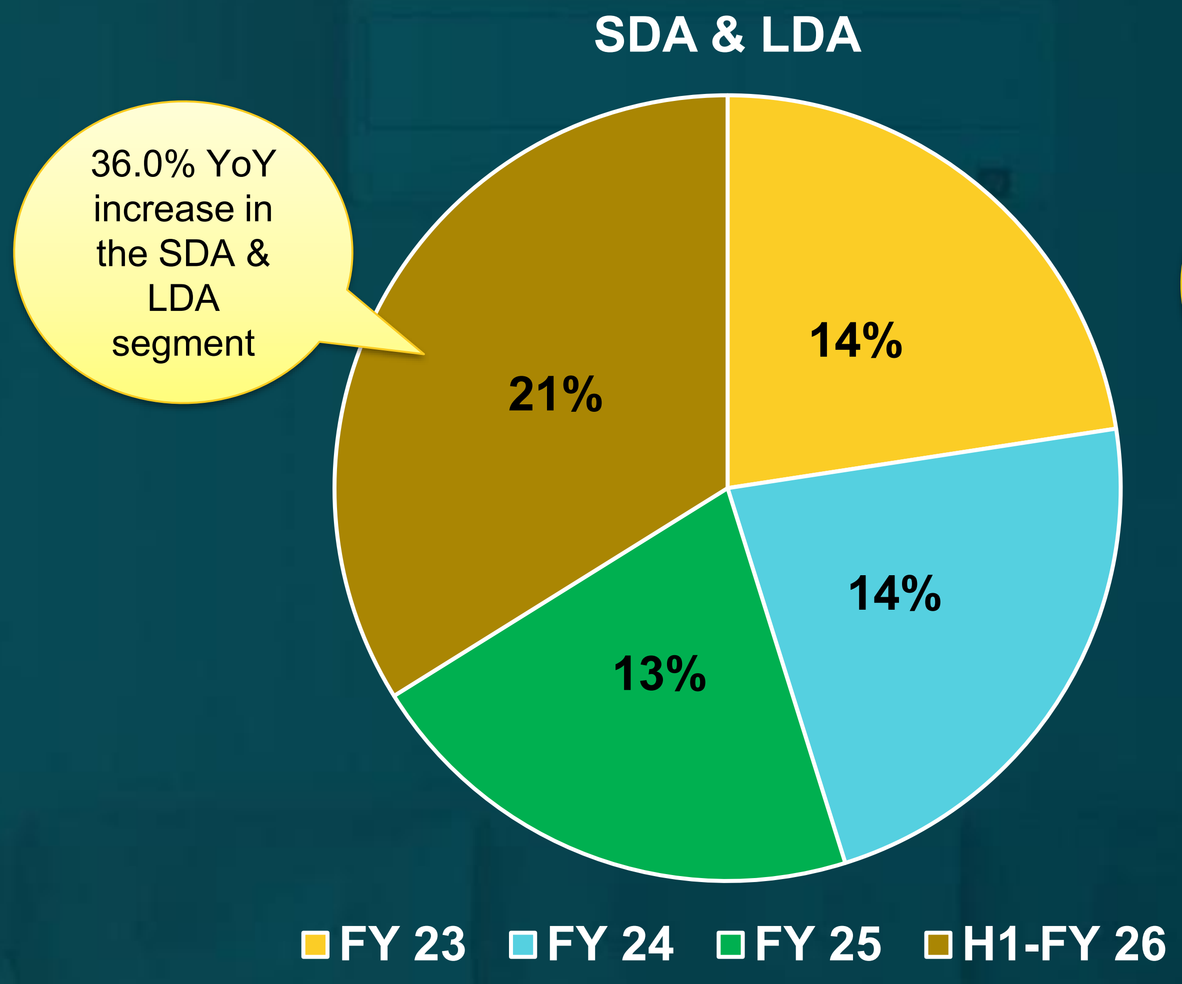
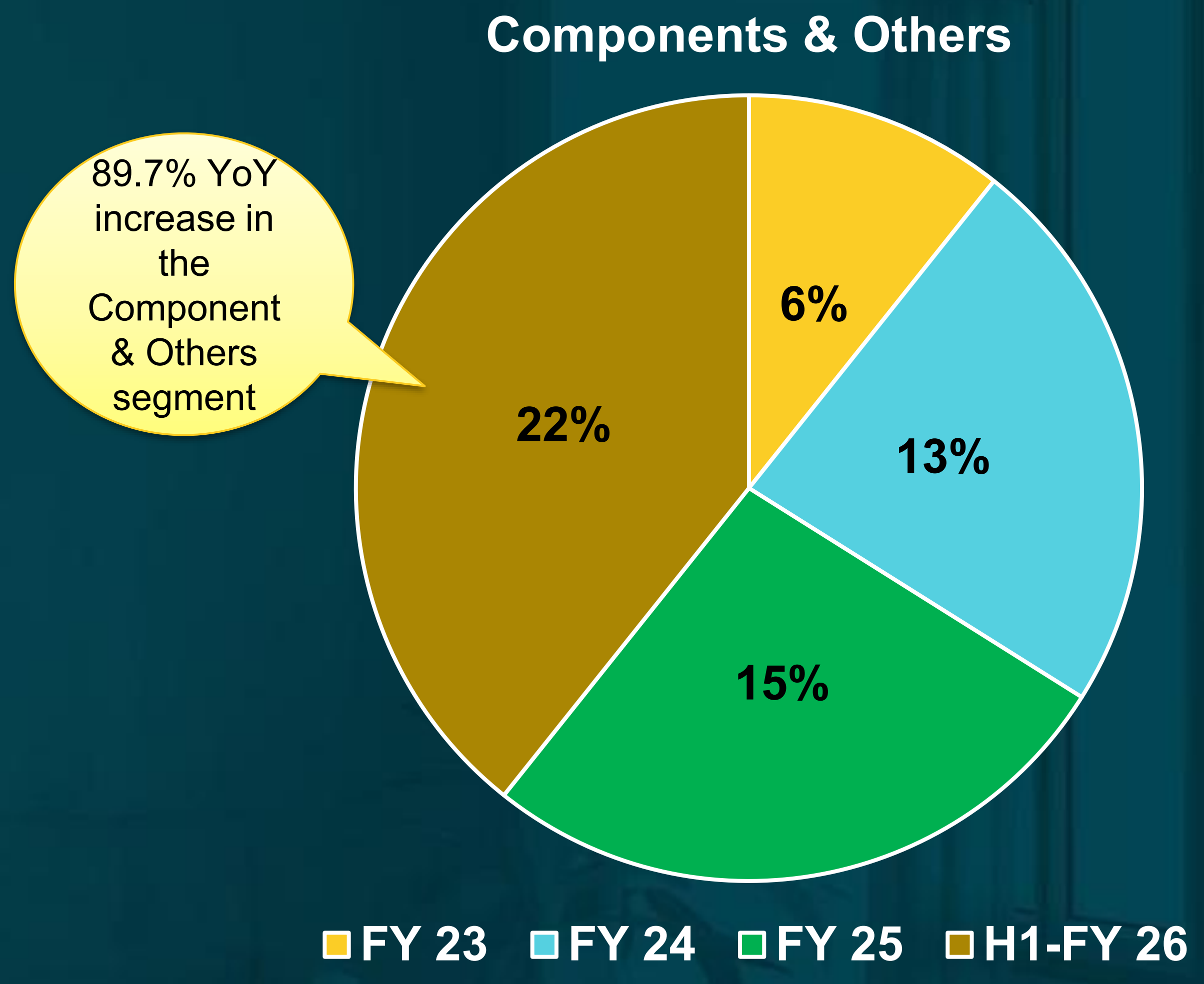
PRODUCT Diversification







Product Diversification as a % of Operating Revenue

The dependency on RAC business is reducing from 80% in FY 23 to 56% in H1-FY26.
New Product SDA, LDA and component are in increasing trends.

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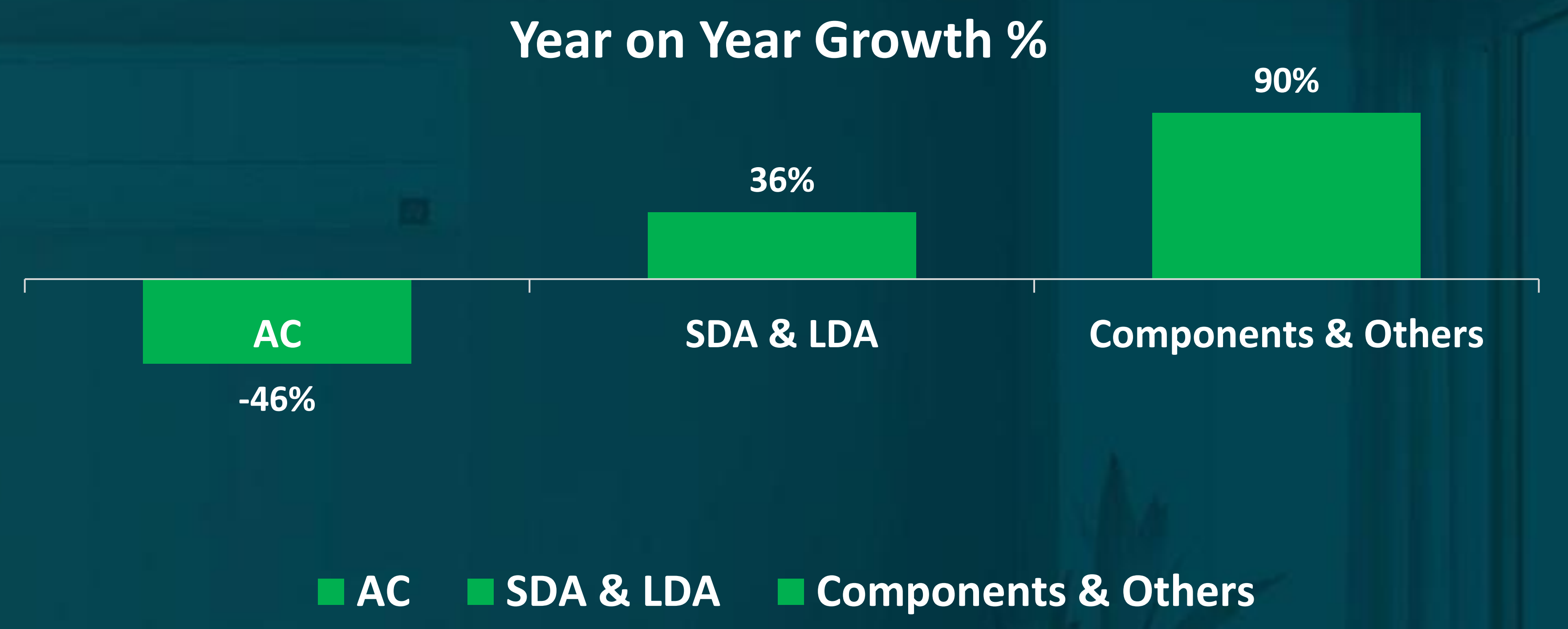
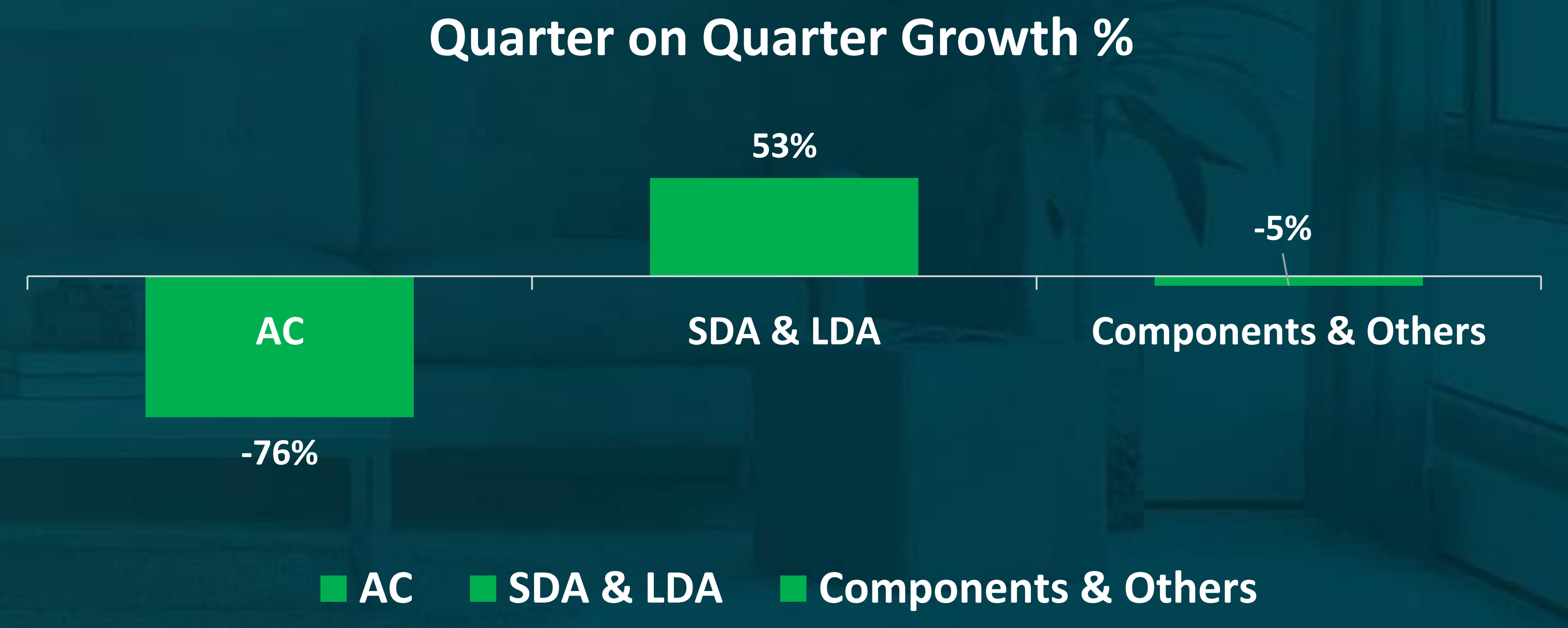
PRODUCT Sales

Product (Mn INR)	H1 FY26	H1 FY25	YOY
AC	4,944	9,113	-45.7%
SDA & LDA	1,851	1,361	36.0%
Components & Others	1,962	1,034	89.7%
Total Operating Revenue	8,757	11,508	-23.9%

Product (Mn INR)	Q2 FY26	Q2 FY25	QOQ
AC	617	2,604	-76.3%
SDA & LDA	1,073	701	53.1%
Components & Others	443	466	-4.9%
Total Operating Revenue	2,133	3,771	-43.4%





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POSITIVE PROGRESSION

Guidelines FY26

FY23	FY24	FY25	H1	FY26E
2 Facilities	3 Facilities	4 Facilities*	H1 - 4	6 Facilities**
18 Customers	33 Customers	55 Customers	H1 – 65	70 Customers
6 Products	10 Products	15 Products	H1 - 17	21 Products

* Including 1 JV Company facility (EPAVO)

** 2 New Facilities – WOS (EMTPL) and JV Company

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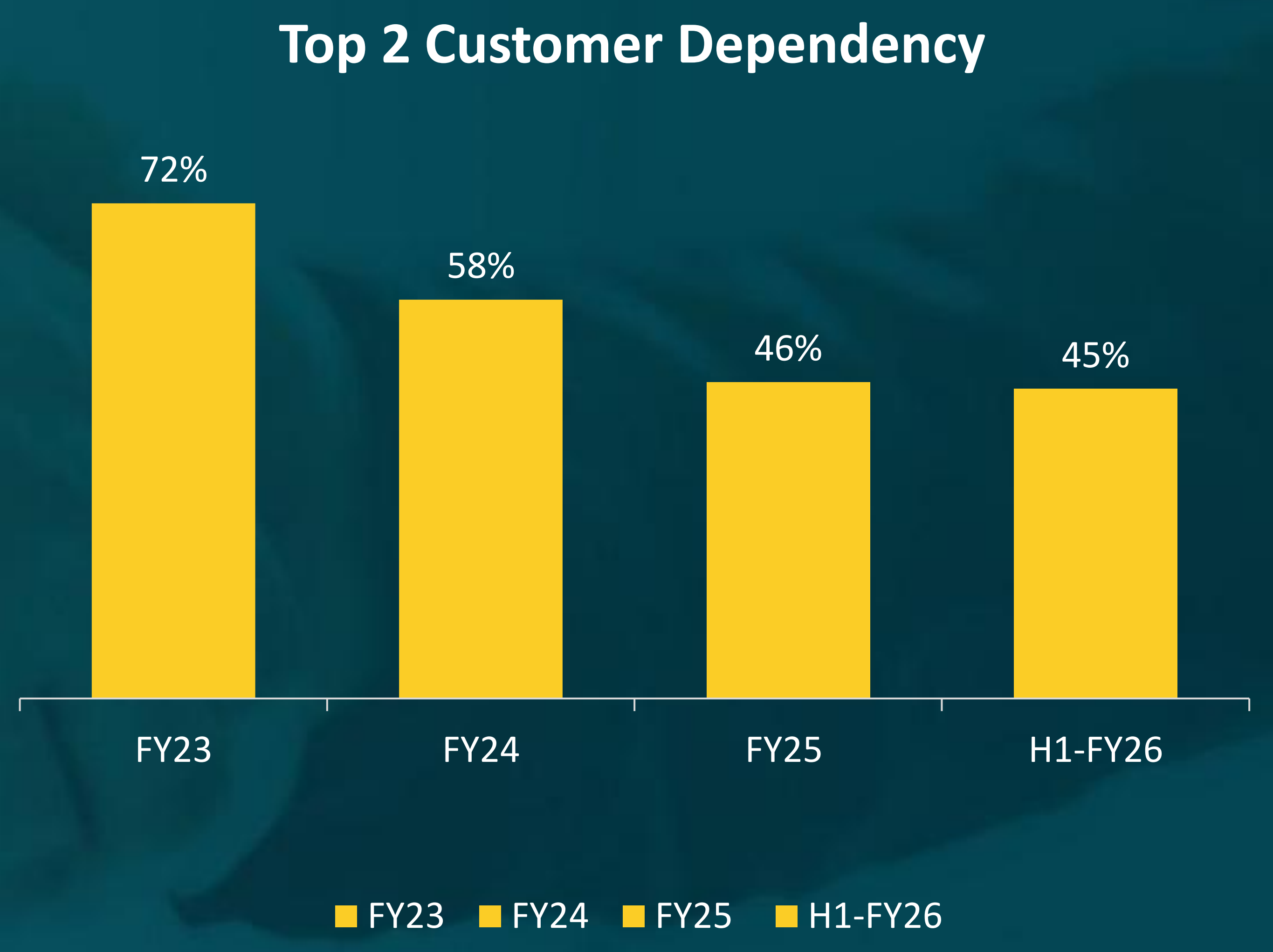
CLIENTS

Trusted Partner of India's leading Home Appliance Brands



The dependency on Customer is reducing from 72% in FY 23 to 44% in H1 FY26.

And Many More…

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SDA BUSINESS OUTLOOK

EPACK POSITIONING

Top Categories in Demand

Kitchen Appliance – Mixer Grinder, Air Fryers, Juicer, OTG. ICT
Home Comfort – Air Purifier, Room Heaters, Fan, Humidifier
Cleaning Tech – Vacuum Cleaners (Robotic & Stick)
Personal Care – Hair Dryers, Trimmer

Ongoing Range- Induction Cooktops, Mixer Grinders, Air Fryers, Water Dispenser, Nutri Blender, Vacuum Cleaner

Upcoming Range –Infrared ICT, Coffee Maker, Tower Fan, Hair Dryer, Air Purifier

What Consumers Want

Millennials - Espresso Coffee maker, Air Fryer, Vacuum Cleaner
Families – Multipurpose Kitchen Tools and energy-saving fans
Seniors – Induction Cooktops, Rice Cooker

Air Fryer, Vacuum Cleaner, Induction Cook Tops, Infrared ICT

Top Brands

Indian – Bajaj, Prestige, Usha, Crompton, Havells, Butterfly
Global – Philips, Panasonic, Bosch, LG, Samsung
Premium – Dyson, Morphy Richards, Xiaomi

Bajaj, Usha, Crompton, Havells, Philips, Bosch, Preethi, Haier, Bluestar

Growth Drivers

- Rise of Nuclear families & urban workstyle
- Aspiration of smart, connected homes
- Govt. PLI Schemes & easy financing options

Offering of Energy Efficient & Compact Designs
Diversified Product Range
3 Manufacturing Footprints
Patents and In-house Design Capabilities

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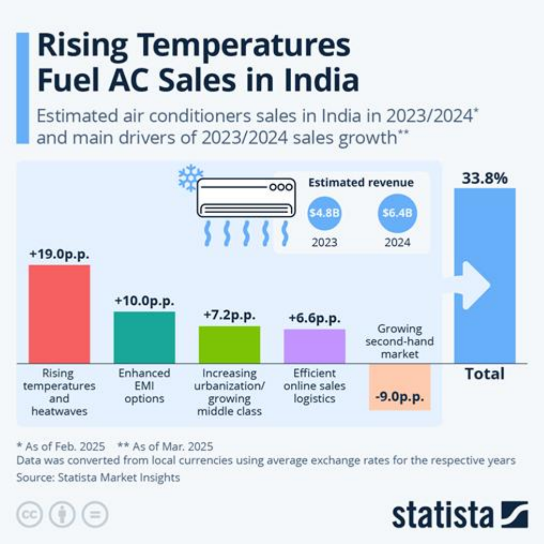
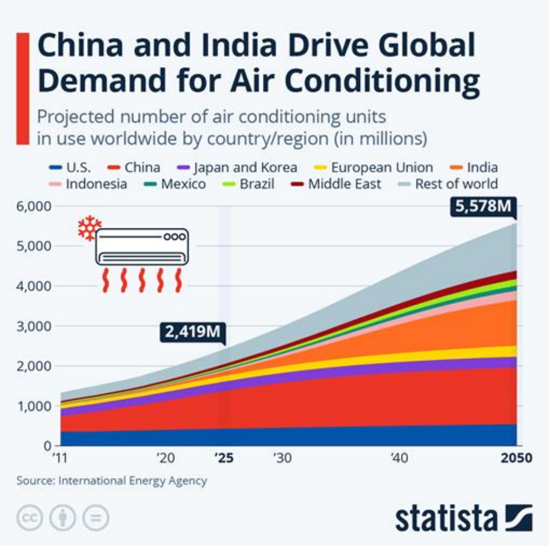
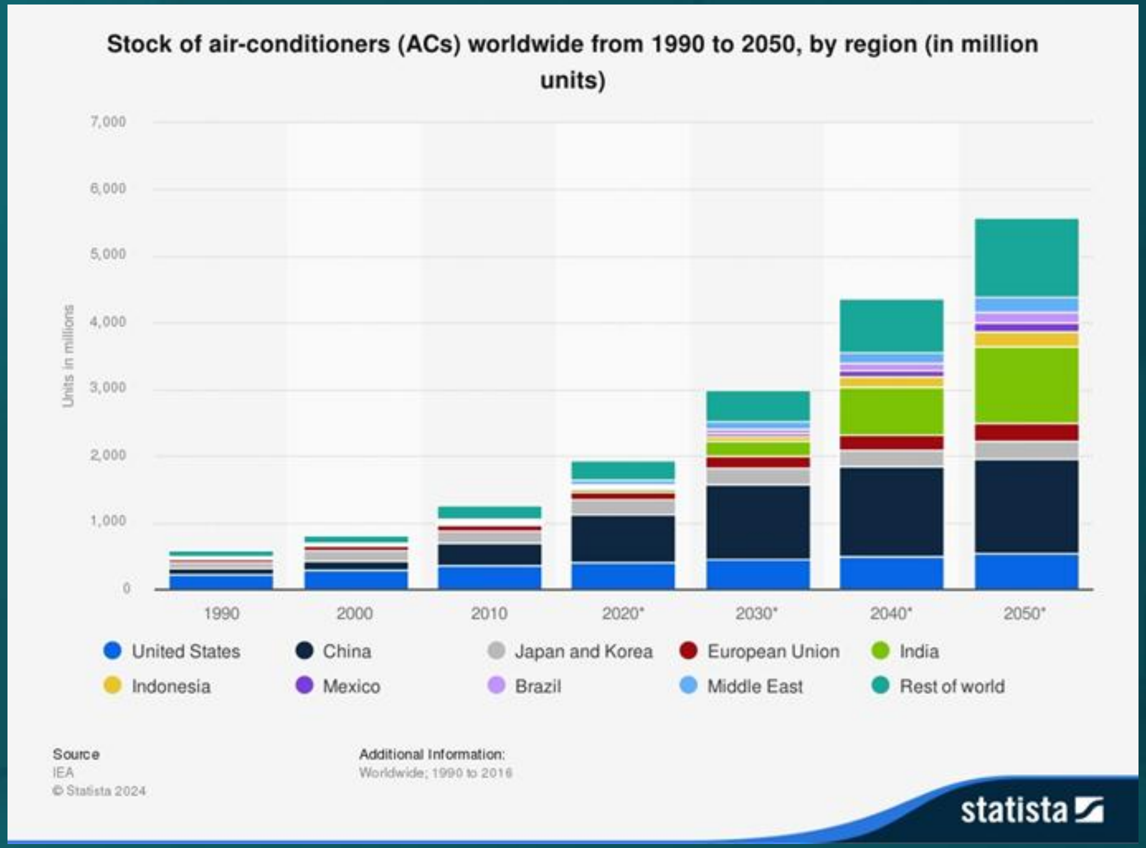
RAC BUSINESS OUTLOOK







- ❑ In 2025 revenue in Air conditioners market in India estimated to be INR 63,000 cr
- ❑ It is projected to grow annually by 16% (CAGR 2025-2030)
- ❑ Looking ahead to 2030, volumes in India estimated to grow to 28M units
- ❑ Low penetration, rising temperatures, increasing disposable income & growing middle class would continue to drive growth
- ❑ Growth would be fuelled by energy efficient and smart cooling solutions
- ❑ Shift towards more eco-friendly refrigerants would continue
- ❑ Regulatory (BIS / BEE) requirements would enable fast manufacturing growth within the country

STRATEGIC OVERVIEW

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KEY STRENGTHS

Long-Standing Relationships with Established Customers, with Potential to Expand the Customer Base

Among the Key Manufacturers in Fast-Growing RAC & SDA Manufacturing Industries

Advanced Vertically Integrated Manufacturing Operations with Product Portfolio Aimed at Capturing the Full Spectrum of the RAC & SDA Value Chain

Robust Product Development & Design Optimization Capabilities

Experienced Promoters Supported by Senior Management Team with Proven Track Record of Performance

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Strategic Growth Initiatives

HISENSE

EPACK Manufacturing Technologies Private Limited For **Hisense**

Air conditioners, Washing Machine and appliances

EPAVO

EPAVO Electricals Private Limited, is **a 50:50 partnership** between the Company and Ram Ratna Group.

Brushless DC (BLDC) motors, HVAC products, and related appliances

Bumjin

Bumjin India Audio Products Private Limited

TV Speaker, Sound bar, AI Speaker, Bluetooth Speaker, Smart Speaker

EECPL

Epack Electronic Component Private Limited is Planning to Participate in ECMS Scheme.

Manufacturing of Components as per ECMS Category

EDGS LLC- FZ

Epack Durable Global Sales LLC- FZ has incorporate an Entity in UAE to cater the MEA & Export Market

Expansion of Foot Print in MEA Market

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Growth Initiatives

JOINT VENTURE

HISENSE

- Established a strategic partnership with **Hisense**, a global leader in consumer electronics and appliances, to manufacture air conditioners and appliances in India utilizing Hisense's advanced technology.
- Partnership anticipated to **deliver $1 billion** in incremental revenue over five years.
- Strategic focus on the Indian market, with export potential targeting **SARC and MEA markets** to expand global footprint.
- **Establishing** new manufacturing facility for wholly owned subsidiary EMTPL in Sri City, Andhra Pradesh.
- Production commencement targeted by end of Q3 FY26.
- ODM product supply initiated since March 2025.

EPAVO

- The joint venture, EPAVO Electricals Private Limited, is **a 50:50 partnership** between the Company and Ram Ratna Group.
- It strengthens backward integration in our AC manufacturing by enhancing capabilities in **Brushless DC (BLDC) motors, HVAC products**, and related appliances.
- The JV is well positioned to capitalize on growing demand for energy-efficient and sustainable solutions.
- The greenfield manufacturing facility in Bhiwadi is commence production from Q2 FY26.

New Initiative

- Company has tie-up with Panasonic & Daikin and other RAC manufactures to produce **PCBA controllers** and Copper **components** for RACs.
- This **Strategic move** will enable the company to enter the EMS business, focusing on the manufacturing of critical components such as PCBA controllers, heat exchangers, CFFs, Copper Parts and molded parts, leveraging the benefits of the PLI scheme.
- Our facilities in Bhiwadi and Sri City will drive this business forward, partnering with industry leaders such as **Panasonic, Daikin**, etc., to optimize capacity and achieve manufacturing excellence

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KEY GROWTH DRIVERS

Growth in the Product Business

- Strengthening growth in the **Room Air Conditioner (RAC)** business both Domestic and Exports
- **Expanding the SDA segment** by adding new customers and launching new product categories
- **Driving volume growth in LDA Segment, Air Coolers, Washing Machine** through the onboarding of new customers

Focus Driver Component Segment

Focused on expanding into new market verticals while accelerating growth in existing markets for Component portfolio, including Copper Parts, PCBs, Plastic Molding Components, and Cross Flow Fans (CFFs)—driving sustainable, balanced growth through diversification and core capability leverage.

Production Linked Incentive Scheme (PLI)

The program mandated increased domestic Production and Manufacturing competitiveness. We participated in PLI scheme for RACs and components business.. As a result, Domestic Manufacturing is increased due to PLI. We are also participating upcoming ECMS Scheme of GOI.

BIS Certification Requirement

- The mandatory **BIS certification** for RACs, SDA, LDA and key components has created **barriers for imports**, particularly from China and Thailand
- Providing **a competitive edge and growth opportunity for us as a domestic manufacturer.**

Q2-FY26 PERFORMANCE

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FINANCIAL HIGHLIGHTS

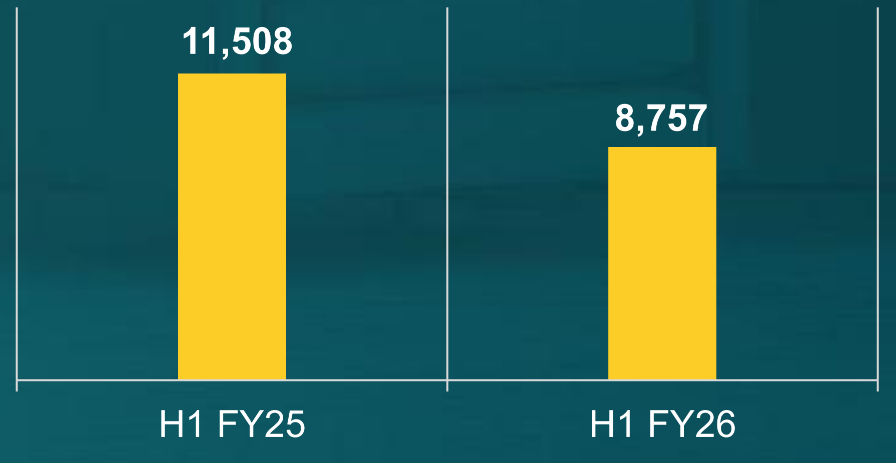
Q2-FY26 PERFORMANCE

INR 2,133 Mn Operating Revenue ***-43.4% QoQ***	**INR 5 Mn** Operating EBITDA ***-94.8% QoQ***	**0.23%** EBITDA Margins ***-232 Bps QoQ***
INR -222 Mn Net Profit ***-161.2% QoQ***	**-10.41%** PAT Margins ***-816 Bps QoQ***	**INR -2.32/Share** Diluted EPS ***160.7% QoQ***

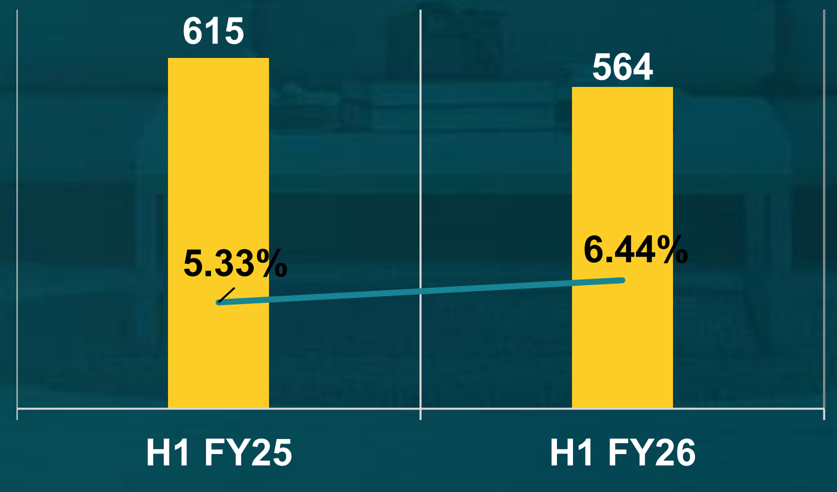
H1-FY26 PERFORMANCE

INR 8,757 Mn Operating Revenue ***-23.9% YoY***	**INR 564 Mn** Operating EBITDA ***-8.3% YoY***	**6.44%** EBITDA Margins ***110 Bps YoY***
INR 6 Mn Net Profit ***-96.0% YoY***	**0.07%** PAT Margins ***-122 Bps YoY***	**INR 0.07/Share** Diluted EPS ***-95.5% YoY***

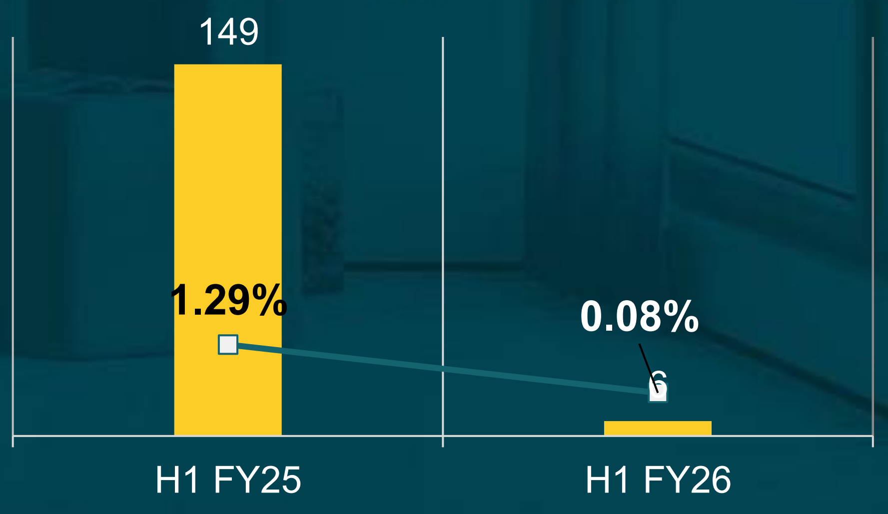
OPERATING REVENUE (INR Mn)



EBITDA (INR Mn) & EBITDA MARGINS (%)



PAT (INR Mn) & PAT MARGINS (%)



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OPERATIONAL HIGHLIGHTS Q2-FY26

- **Operating Revenue declined by 43.4% QoQ.**
  - **RAC Segment contracted by 76% QoQ** due to unseasonal rains and the delay between the GST cut announcement and its implementation, leading to surplus inventory carried from Q1 FY26 and lower secondary sales.

    After the GST reduction from 28% to 18%, demand rebound strongly, aided by festive season sales during Navratri and Diwali. Inventory levels have now normalised, channel movement has improved, and momentum is expected to remain string with better affordability and consumer sentiment.
  - **SDA Segment recorded a growth of 45% QoQ** driven by strong order intake across both established and newly launched products, with notable pre-season demand for Air Fryers.
  - **Component Segment** reported a **remarkable 73% QoQ growth**, supported by a robust order pipeline for PCBs, copper parts, and plastic molding components
  - **LDA Segment grew by 466% QoQ,** with customer base expansion identified as a key strategic growth driver.
  - **On New Customer Acquisition** – In Q2, we **secured business with 4 new Customers**, and **supply will successfully commenced from end of Q4 FY26**.
  - **Component Segment Diversification-** Diversified into the Energy Meter sector by entering the component supply business, expanding beyond the Consumer Durables Industry.

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OPERATIONAL HIGHLIGHTS Q2-FY26

- The **Product business contributed 79%** of total operating revenue, demonstrating strong market adoption and reaffirming customer confidence in the company's core product portfolio

Strategic Capital Investment by End of Q1 FY26-27				
Location	**Investment (Mn INR)**	**Q1 FY26 Update (Mn INR)**	**Q2 FY26 Update (Mn INR)**	**H1 FY26 Update (Mn INR)**
EDL Dehradun	200	13	2	15
EDL Bhiwadi	1,250	74	356	430
EDL Sricity	2,250	244	399	643
New Sricity Plant through EMPTL (WOS)	1,000	123	532	655
Total	**4,700**	**454**	**1,289**	**1,743**

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QUARTERLY FINANCIAL PERFORMANCE

Particulars (INR Mn)	Q2-FY26	Q2-FY25	Y-o-Y	Q1-FY25	Q-o-Q
Operating Revenue	**2,133**	**3,771**	**-43.4%**	**6,624**	**-67.8%**
Expenses	2,128	3,675	-42.1%	6,078	-65.0%
EBITDA	**5**	**96**	**-94.8%**	**546**	**-99.1%**
EBITDA Margins (%)	**0.23%**	**2.55%**	**-2.3%**	**8.24%**	**-8.0%**
Other Income	62	47	31.9%	57	8.8%
Depreciation	135	116	16.4%	127	6.3%
Interest	202	137	47.4%	159	27.0%
Profit before share of loss of JV	**(270)**	**(110)**	**145.5%**	**317**	**-185.2%**
Share of loss of JV	(16)	(7)	128.6%	(3)	433.3%
PBT	**(286)**	**(117)**	**144.4%**	**314**	**-191.1%**
Tax	(64)	(32)	100.0%	85	-175.3%
Profit After tax	**(222)**	**(85)**	**161.2%**	**229**	**-196.9%**
PAT Margins (%)	**(10.41)%**	**(2.25)%**	**8.2%**	**3.46%**	**-13.9%**
Diluted EPS (INR)[1]	**(2.32)**	**(0.89)**	**160.7%**	**2.39**	**-197.1%**

1. Not annualised

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HALF YEARLY FINANCIAL PERFORMANCE

Particulars (INR Mn)	H1-FY26	H1-FY25	Y-o-Y
Operating Revenue	**8,757**	**11,508**	**-23.9%**
Expenses	8,193	10,893	-24.8%
EBITDA	**564**	**615**	**-8.3%**
EBITDA Margins (%)	**6.44%**	**5.34%**	**-1.1%**
Other Income	106	107	-0.9%
Depreciation	262	229	14.4%
Interest	361	278	29.9%
Profit before share of loss of JV	**47**	**215**	-78.1%
Share of loss of JV	(19)	(9)	111.1%
PBT	**28**	**206**	-86.4%
Tax	22	57	-61.4%
Profit After tax	**6**	**149**	-96.0%
PAT Margins (%)	**0.07%**	**1.29%**	1.22%
Diluted EPS (INR)[1]	**0.07**	**1.56**	-95.5%

1. Not annualised

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FUTURE OUTLOOK

❑ Expansion of Opportunities and Client Relationship Optimization

- The SDA, LDA, and Components segments present substantial growth potential, comprising key product categories such as Air Fryers, Mixer Grinders, Nutri Blenders, Infrared ICT, Vacuum Cleaners, Coffee Makers, and Washing Machines.
- The company is focused on strengthening and leveraging established client relationships to effectively meet increasing market demand and enhance market share.
- Targeted expansion in the **ODM domain** is prioritized for **Washing Machines**, Mixer Grinders, Air Fryers, Infrared ICT, and Nutri Blenders, reinforcing the company's competitive positioning.

❑ Strategic Growth Drivers

- The SDA, LDA, and Components segments are identified as principal growth catalysts, complemented by sustained growth within the RAC segment.
- Emphasis on New Customer–New Product (NCNP), New Customer–Existing Product (NCEP), and Existing Customer–New Product (ECNP) strategies is integral to the growth roadmap for FY26.
- This strategic framework aims to drive comprehensive business expansion and reinforce cross-segment synergies.

❑ New Client/Segment Acquisitions

- Recently added **M) and Energy Meter** to the customer/Segment portfolio.

❑ **Strategic Capital Expenditure INR 4,500~5,000 Mn.** The Capex will be completed by **End of Q1 FY26 -27** to ramp up the capacities and add new products to cater the market demand for FY27 & Onwards.

HISTORICAL FINANCIALS

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HISTORICAL CONSOLIDATED INCOME STATEMENT

Particulars (INR Mn)	FY22	FY23	FY24	FY25
Operating Revenue	**9,242**	**15,388**	**14,196**	**21,709**
Expenses	8,554	14,362	13,034	20,133
EBITDA	**688**	**1,026**	**1,162**	**1,576**
EBITDA Margins (%)	**7.44%**	**6.67%**	**8.19%**	**7.26%**
Other Income	32	14	89	211
Depreciation	163	261	355	474
Interest	294	315	389	539
Profit before share of loss of JV	**263**	**464**	**507**	**774**
Share of loss of JV	-	(8)	(15)	(30)
Profit before exceptional item	**263**	**456**	**492**	**744**
Exceptional Item	-	(16)	-	-
PBT	**263**	**440**	**492**	**744**
Tax	89	120	138	193
Profit After tax	**174**	**320**	**354**	**551**
PAT Margins (%)	**1.89%**	**2.08%**	**2.49%**	**2.54%**
Diluted EPS (INR)	**3.47**	**4.64**	**4.35**	**5.76**

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HISTORICAL CONSOLIDATED BALANCE SHEET

Particulars (INR Mn)	FY23	FY24	FY25	H1 FY26
Equity	**3,136**	**8,922**	**9,518**	9,569
Equity Share Capital	521	958	960	962
Other Equity	2,615	7,964	8,558	8,607
Non-current Liabilities	**1,563**	**1,231**	**882**	1,810
A) Financial Liabilities				
i) Borrowings	1,136	618	326	1,221
ii) Lease Liability	260	387	270	222
B) Provisions	28	38	54	65
C) Deferred Tax Liabilities (Net)	139	188	225	234
D) Other non current liabilities	-	-	7	68
Current Liabilities	**9,943**	**7,525**	**9,728**	8,779
A) Financial Liabilities				
i) Borrowings	3,789	2,696	3,371	5,666
ii) Lease Liabilities	65	160	195	132
iii) Trade Payables	3,891	4,156	5,389	2,364
iv) Other Financial Liabilities	1,917	303	350	359
B) Other Current Liabilities	275	194	402	221
C) Provisions	6	16	21	37
Total Liabilities	**11,505**	**8,756**	**10,610**	10,589
Total Equity And Liabilities	**14,642**	**17,678**	**20,128**	20,158

Particulars (INR Mn)	FY23	FY24	FY25	H1 FY26
Non-current Assets	**5,935**	**7,673**	**10,053**	10,080
A) Property, Plant And Equipment	3,235	5,362	5,450	6,053
B) Capital Work-in-progress	915	266	582	1,486
C) Intangible Assets	2	1	7	6
D) Goodwill	5	5	5	5
E) Right Of Use Assets	951	1,413	1,447	1,385
F) Investments Accounted For Using Equity Method	18	55	168	149
G) Financial Assets				
i) Investments	31	31	31	31
ii)loans	46	46	203	203
iii) Other Financial Assets	20	26	1,702	212
H) Deferred Tax Assets (Net)	-	-	-	5
I) Income Tax Assets (Net)	42	49	50	110
J) Other Non-current Assets	671	419	408	435
Current Assets	**8,707**	**10,005**	**10,075**	10,078
A) Inventories	2,937	3,782	5,807	5,072
B) Financial Assets				
I) Trade Receivables	4,791	2,124	2,981	2,650
ii) Cash And Cash Equivalents	600	1,069	142	116
iii) Bank Balances Other Than Above	154	1	300	300
iv) Other Financial Assets	13	2,389	97	1,052
C) Other Current Assets	212	640	748	888
Total Assets	**14,642**	**17,678**	**20,128**	20,158

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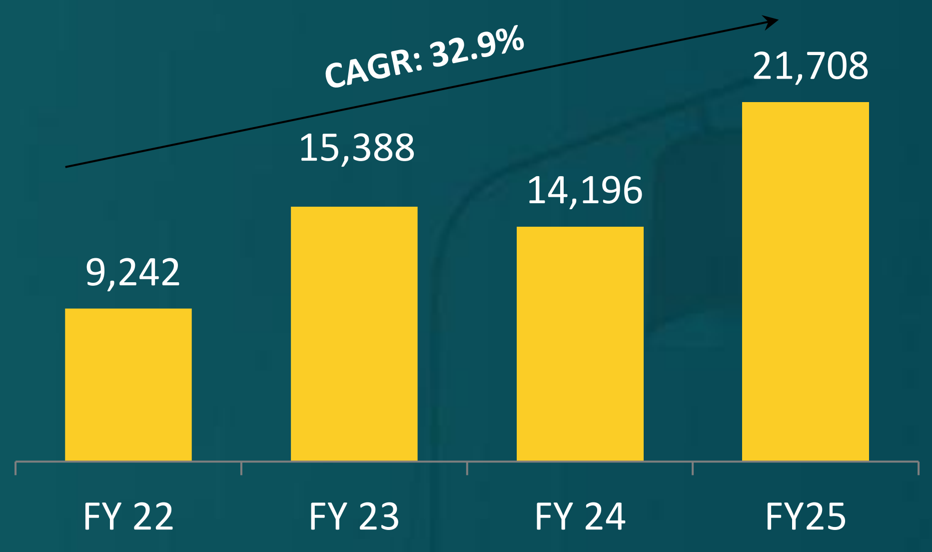
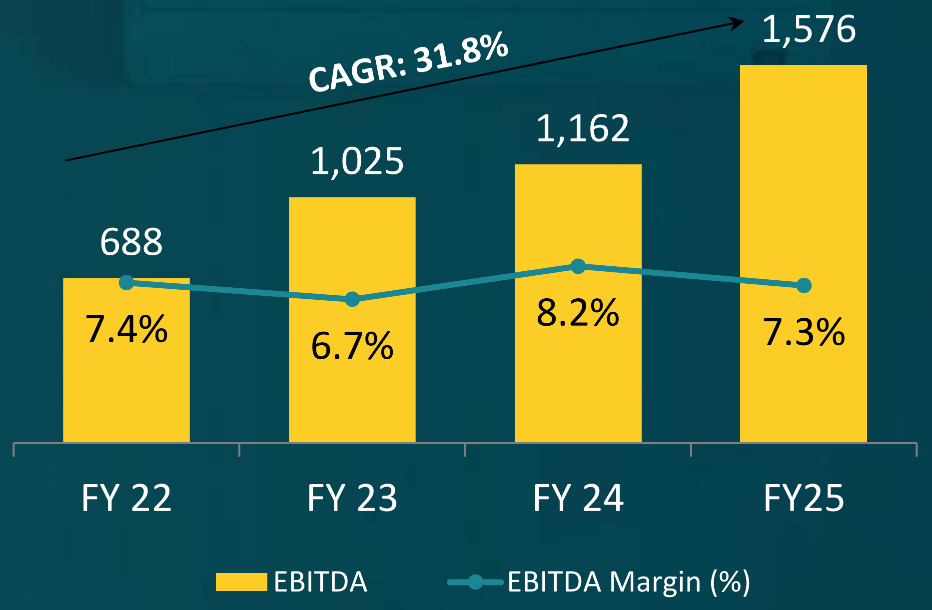
FINANCIAL PERFORMANCE

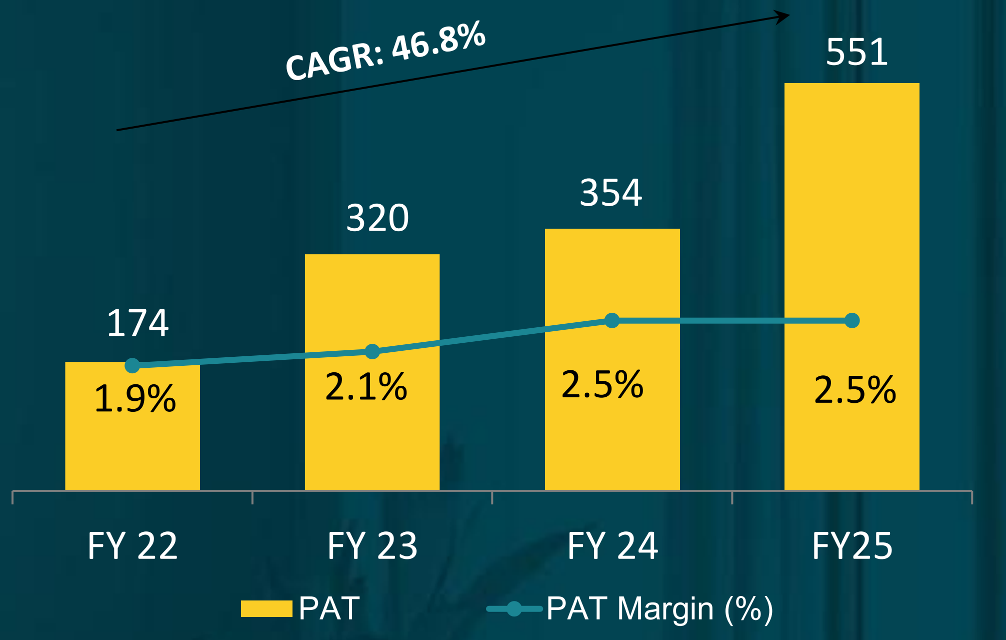
REVENUE FROM OPERATIONS (INR MN)



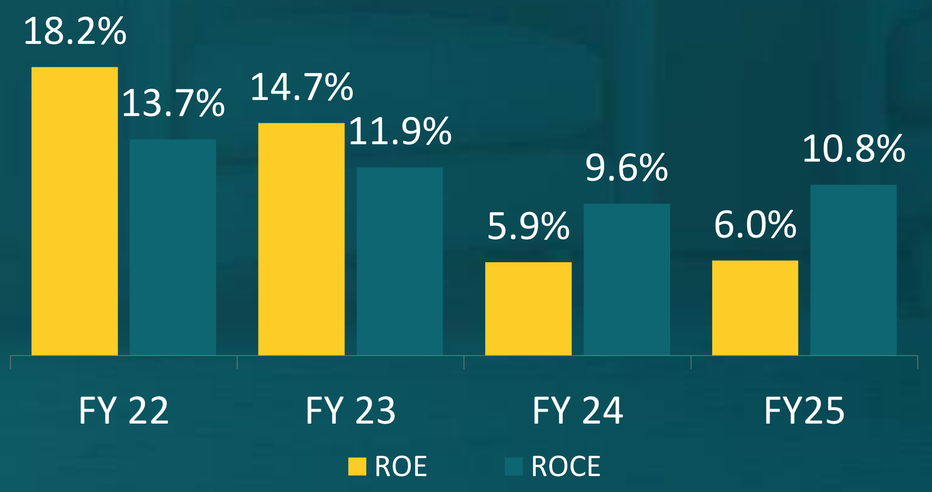
EBITDA & EBITDA MARGIN (INR MN)



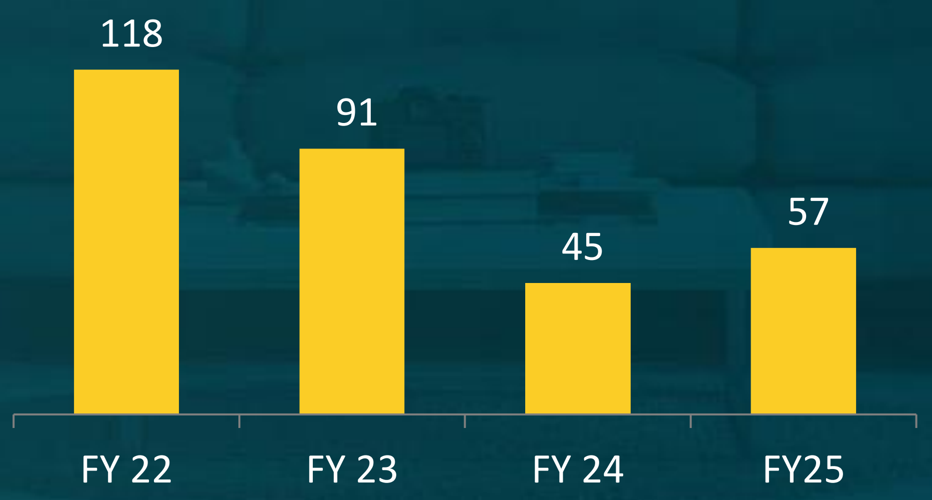
PROFIT FOR THE YEAR & PAT MARGIN (INR MN)



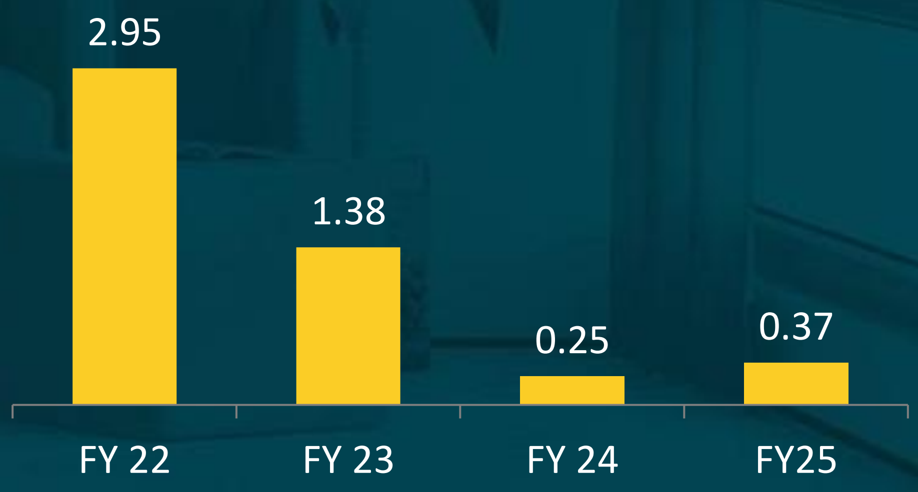
ROE & ROCE (%)



WORKING CAPITAL CYCLE DAYS (IN DAYS)



NET DEBT TO EQUITY RATIO (IN TIMES)



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EXPENDITURE ANALYSIS & NET DEBT CALCULATIONS

Particulars (INR Mn.) (As a % of Operating Revenue)	Q2 FY25	Q2 FY26	Change %	H1 FY25	H1 FY26	Change %
Cost of Raw Materials	3,220	1,798	-44.2%	9,877	7,385	-25.2%
Employee Expenses	168	138	-17.9%	344	337	-2.0%
Finance Cost	137	202	47.4%	278	361	29.9%
Depreciation & Amortization	116	135	16.4%	229	262	14.4%
Other Expenses	287	192	-33.1%	672	471	-29.9%

Particulars (INR Mn.)	31st Mar’25	30th Sep’25
Gross Debt	3,697	6,887
Free Cash & Bank Balance	142	116
Net Debt	**3,555**	**6,771**
Net Debt/Equity	0.37	0.71

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KEY RATIO

Particulars (INR Mn.)	31st Mar'25	30th Sep'25
Net Fixed Assets	6,909	7,449
Fixed Asset Turns	3.2	2.4
Trade Receivables	2,980	2,650
Trade Receivables Days	50	55
Inventories	5,807	5,072
Inventory Days	98	106
Trade Payables	5,389	2,364
Trade Payable Days	91	49
Cash Conversion Cycle	57	112
Net Worth (A)	9,518	9,569
Gross Debt	3,697	6,887
Cash and Cash Equivalents	142	116
Net Debt (B)	3,555	6,771
Capital Employed (A+B)	13,073	16,340

Net Fixed Asset Turns
(Operating Revenue / Average Net Fixed Assets)

Trade Receivables Days
(**Trade** Receivables / Operating Revenue) × 365

Inventory Days
(Inventories / Operating Revenue) × 365

Trade Payable Days
(**Trade** Payables / Operating Revenue) × 365

Cash Conversion Cycle
Inventory Days + Receivables Days – Payable Days

CAPITAL MARKET SLIDE

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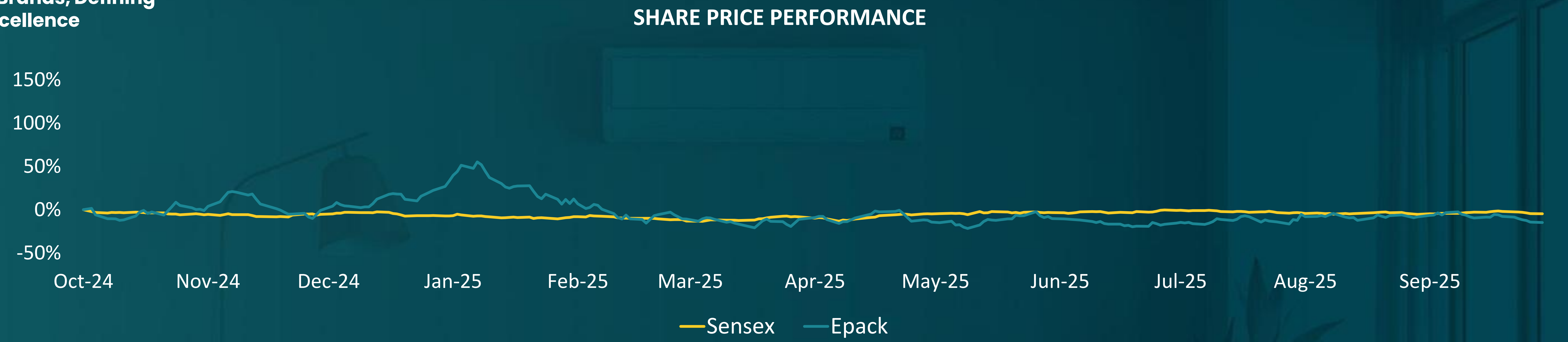
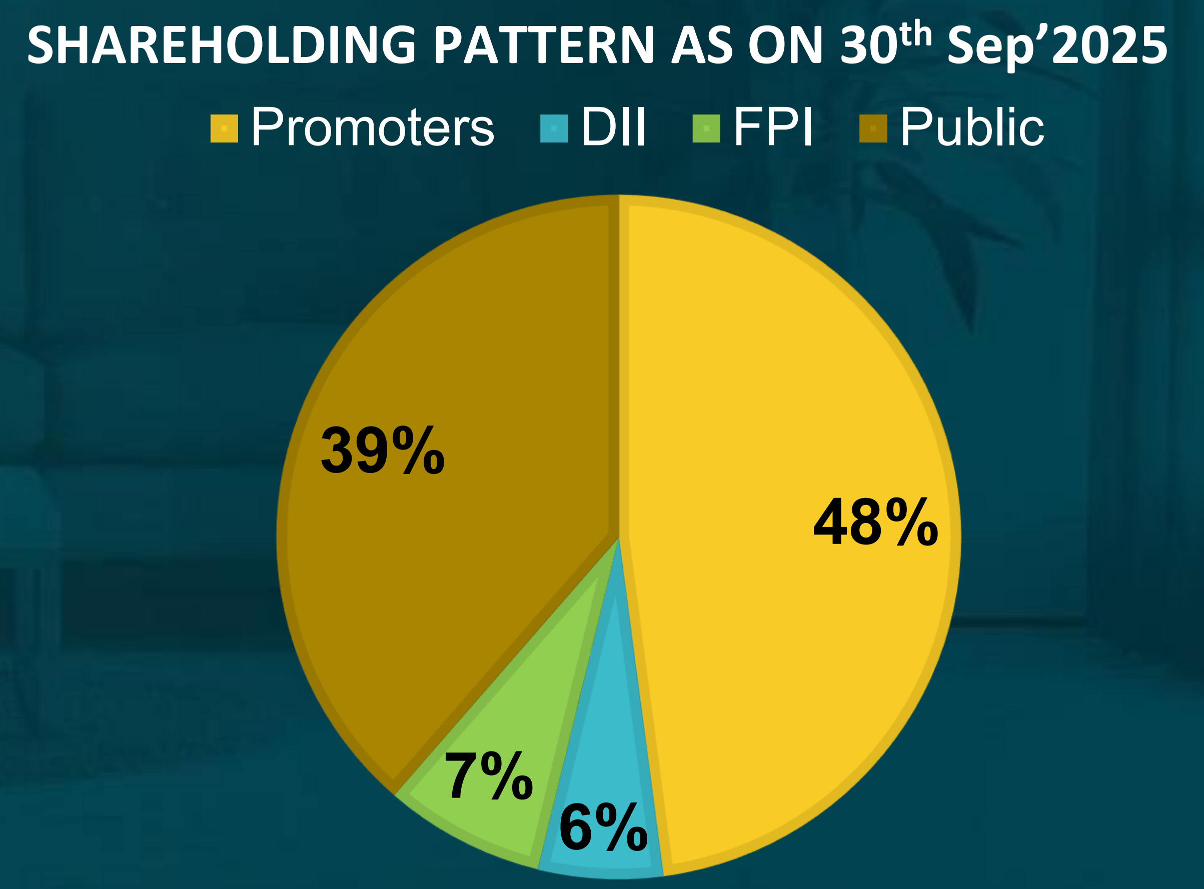


MARKET DATA (INR) AS ON 30th Sep'2025	
Face Value	10
CMP	347.80
52 Week H/L	673.7/ 316.1
Market Cap (INR Mn)	33,468.3
Shares O/S (Mn)	96
Avg. Volume ('000)	858.2



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