

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⁾** 11.69
Source: Basis of Allotment Ad dated January 29, 2024
(1) Figure is after technical rejections

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 (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)*	N.A.
(v) at the end of 3rd FY (March 31, 2027)*	N.A.

*will be updated in due course

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	Not Available
Net Profit for the period	353.73	551.4	Not Available
Paid up equity share capital	957.99	959.68	Not Available
Other Equity	7964.03	8558.77	Not Available

Note: Financials for the year ended March 31, 2026 shall be updated in due course

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) ⁽¹⁾	Not Available

(1) will be updated in due course

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

Particulars	Name of Director	Appointed / Resigned
During year ended March 31, 2024	Nil	
	Ravi Gupta	Appointment
During year ended March 31, 2025	Laxmi Pat Bothra	Appointment
	Nikhil Mohta	Resignation
During year ended March 31, 2026 ⁽¹⁾	Vibhav Parikh	Resignation
	Kailash Jain	Resignation

(1) Change in Directors of Issuer is not updated as the relevant financial years have not been completed

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

(ii) Actual utilization Rs. 183.792 Crore

(iii) Reasons for deviation, if any None

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	Not Available	Not Available	Not Available
Sensex	77,414.92	85,978.25	70,234.43	Not Available	Not Available	Not Available

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

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	-
	Peer Group:					
	Amber Enterprises India Ltd	10	46.66	39.41	71.67	
	PG Electroplast Limited	10	33.77	54.07	10.55	
	Dixon Technologies (India) I	2	42.62	62.46	202.58	
	Elin Electronics Ltd	5	6.29	2.90	6.11	
	Industry Avg		32.34	39.71	72.73	
P/E	Issuer: Consolidated	10	-	34.82	64.13	-
	Peer Group:					
	Amber Enterprises India Ltd	10	66.28	92.74	100.61	
	PG Electroplast Limited	10	67.27	30.66	86.88	
	Dixon Technologies (India) I	2	139.96	119.77	65.06	
	Elin Electronics Ltd	5	24.28	45.86	19.44	
	Industry Avg		74.45	72.26	68.00	
RoNW%	Issuer: Consolidated ⁽³⁾	10	14.68%	5.87%	5.98%	-
	Peer Group:					
	Amber Enterprises India Ltd	10	8.79%	6.85%	11.20%	
	PG Electroplast Limited	10	21.88%	18.81%	14.89%	
	Dixon Technologies (India) I	2	22.36%	24.94%	46.57%	
	Elin Electronics Ltd	5	6.73%	2.79%	5.65%	

NAV per share	Industry Avg:		14.94%	13.35%	19.58%
	Issuer: Consolidated ⁽⁴⁾	10	46.21	93.31	99.18
	Peer Group:				
	Amber Enterprises India Ltd	10	579.94	628.06	675.80
	PG Electroplast Limited	10	174.09	398.86	99.90
	Dixon Technologies (India) I	2	215.69	287.93	499.73
	Elin Electronics Ltd	5	99.3	101.31	107.57
	Industry Avg:		267.26	354.04	345.75

(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-worth is the Equity attributable to the owners of the company

**Not available as the relevant fiscal year has not been completed / information not disclosed

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
For further updates and information, please refer stock exchange websites i.e. www.bseindia.com and www.nseindia.com	