

Consent Letter

The Board of Directors
EPACK Durable Limited (formerly known as EPACK Durable Private Limited and EPACK Durables Solutions Private Limited)
61-B, Udyog Vihar, Surajpur, Kasna Road
Greater Noida, Gautam Buddh Nagar (U.P)- 201306

Dear Sirs,

Subject: Proposed Initial Public Offering of Equity Shares (the "Securities") by EPACK Durable Limited (formerly known as EPACK Durable Private Limited and EPACK Durables Solutions Private Limited) (the "Issuer" or the "Company") (the "Offer").

We hereby consent to use in the Prospectus of the Company prepared under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended (the "ICDR Regulations") to be submitted/filed with Securities and Exchange Board of India ("SEBI"), Registrar of Companies (Uttar Pradesh at Kanpur), BSE Limited and National Stock Exchange of India Limited ("NSE") (NSE and BSE Limited together referred as, the "Stock Exchanges"), our report dated November 09, 2023 relating to the restated financial information as at and for the six month period ended September 30, 2023 and as at and for the years ended March 31, 2023, 2022 and 2021 (the "Restated Financial Information") and the statement of special tax benefits dated January 12, 2024 (the "Tax Statement"), which appear in such Prospectus.

This consent is not a consent issued within the context of the requirements of the United States Securities Act of 1933, as amended or any other securities act in any other country other than the Republic of India. This consent is not to be reproduced in any document used in the marketing or sale of Securities.

We also consent to the references to us as "Statutory Auditors" or "Auditors" under the headings "Definitions and Abbreviations", "General Information" and in other sections in such Prospectus and references to us as required under Section 26 of the Companies Act, 2013, as amended (the "Act") read with the ICDR Regulations and as "Experts" as defined under Section 2(38) of the Act to the extent and in our capacity as an auditor and in respect of our report on the Restated Financial Information and the Tax Statement issued by us included in the Prospectus of the Issuer. The following information in relation to us may be disclosed:

Statutory Auditor's Name	:	Deloitte Haskins & Sells
Address	:	7th Floor, Building 10, Tower B, DLF Cyber City Complex, DLF City Phase-II, Gurugram-122002, Haryana, India
Telephone Number	:	+91 124 679 2000
Firm Registration Number	:	015125N
Email	:	akagarwal@deloitte.com
Peer Review Certificate Number	:	013583



Deloitte Haskins & Sells

The above consents are subject to the condition that we do not accept any responsibility for any matters (including information sent to book running lead managers ("BRLMs") or letters included in the Prospectus. Neither we nor our affiliates shall be liable to any investor or BRLMs or any other party in respect of the proposed Offer. Further, the Company agrees to indemnify us and our affiliates and hold harmless from all third party (including investors and BRLMs) claims, damages, liabilities and costs arising consequent to our giving consent.

Nothing in the preceding paragraph shall be construed to (i) limit our responsibility for or liability in respect of, the report on the Restated Financial Information and the Tax Statement we have issued, covered by our consent above and are included in the Prospectus or (ii) limit our liability to any person which (a) cannot be lawfully limited or excluded under applicable laws or regulations or guidelines issued by applicable regulatory authorities or (b) has been assumed by us contractually in connection with the proposed Offer.

We also authorize you to deliver a copy of this letter of consent pursuant to the provisions of the Companies Act, 2013 to the Registrar of Companies (Uttar Pradesh at Kanpur), SEBI or the Stock Exchanges or any other regulatory authority as required by law in India.

For **Deloitte Haskins & Sells**
Chartered Accountants
(Firm's Registration No. 015125N)



Akash Kumar Agarwal
Akash Kumar Agarwal
Partner
(Membership No. 063092)

Place: Gurugram
Date: January 24, 2024