

ISO 9001 : 2015, ISO 14001 : 2015 & ISO 45001 : 2018 Certified Company
CIN L36999TN1961PLC004606

Registered Office :
Esvin House,
Perungudi,
Chennai - 600 096.

Ref: SECY/2025 - 26/095

25.10.2025

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai 400 001
Scrip Code: 504176

Dear Sirs,

Sub: Outcome of Board Meeting dated 25.10.25 - Unaudited Financial Results of the Company for the Quarter / Half Year ended 30.09.2025 – Reg

Ref: Our letter Ref: SECY/2025 - 26/085 dated 26.09.2025.

Pursuant to Regulations 30, 33 read with Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the following:

- i. Unaudited Financial Results of the Company for the Quarter / Half Year ended 30th September, 2025 (including Segment wise results, Statement of Assets and Liabilities and Statement of Cash Flows), which were reviewed by the Audit Committee of the Board and approved by the Board of Directors at the respective meetings held today ie., on Saturday, the 25th October, 2025 and is signed by the Managing Director.
- ii. Limited Review Report of the Auditors.
- iii. Extract of the format of results to be published.

We have also arranged to publish the Extract of the above Unaudited Financial Results in both the English and Tamil Dailies.

The Board Meeting commenced at 04:30 P.M. and ended at 05:45 P.M.

Please take the above on record and confirm.

Thanking you,

Yours faithfully,

For High Energy Batteries (India) Limited.

V ANANTHA

SUBRAMANIAN

(V Anantha Subramanian)

Company Secretary & Compliance Officer

Encl: as above

[illegible]

Phone : 91-44-24960335, 24963552, 24961785. E-mail : hebcnn@highenergy.co.in

Regd. Office : 'Esvin House', 13, Old Mahabalipuram Road, Perungudi, Chennai - 600 096, Tamilnadu, India.

Works : Pakkudi Road, Mathur - 622 515, Pudukkottai District. Phone : 91 - 431 2660 323, 2660 324.

Delhi Office : No. 38, IInd Floor, Unit No. 11, DLF Industrial Area, Kirti Nagar, New Delhi - 110 015. Phone : 91-11-47093311.

Website : www.hienergy.co.in

HIGH ENERGY BATTERIES (INDIA) LIMITED



SERVING THE NATION
SINCE 1979

HIGH ENERGY BATTERIES (INDIA) LIMITED

CIN: L36999TN1951PLC004606

(An ISO 9001:2015, ISO 14001:2015 & ISO 45001:2018 Certified Company)

Regd. Office: "ESVIN House", 13, Old Mahabalipuram Road, Perungudi, Chennai 600096

Phone:044-24960335, Email: hebcnn@highenergy.co.in

Statement of Standalone Unaudited Financial Results for the Quarter / Half - Year ended 30th September 2025

Rs. in Lakhs

Sl. No.	Particulars	Quarter Ended			Half -Year Ended		Previous Accounting year ended 31.03.2025
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations						
a)	Revenue from Sale of Products	1726.62	1326.23	1494.25	3052.85	3224.39	8075.22
	Other Operating Revenues	2.95	1.03	0.69	3.98	1.52	24.60
b)	Other Income	410.24	90.95	133.64	501.19	300.65	571.26
	Total Income	2139.81	1418.21	1628.58	3558.02	3526.56	8671.08
2	Expenses						
a)	Cost of Materials consumed	329.27	328.82	369.68	658.09	727.72	2347.11
b)	Changes in inventories of finished goods, work-in progress and stock-in trade	233.70	25.07	107.06	258.77	190.12	(32.70)
c)	Employee benefits expenses	598.77	538.80	455.98	1137.57	941.39	1983.26
d)	Finance Costs	39.47	34.46	32.47	73.93	56.79	148.28
e)	Depreciation and amortisation expenses	26.12	25.86	21.04	51.98	40.81	91.00
f)	Power and Fuel	47.10	44.34	32.37	91.44	71.90	145.56
g)	Other expenses	594.43	315.55	365.35	909.98	865.74	1920.19
	Total Expenses	1868.86	1312.90	1383.95	3181.76	2894.47	6602.70
3	Profit/(Loss) from ordinary activities after Finance costs but before Exceptional Items and taxes	270.95	105.31	244.63	376.26	632.09	2068.38
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before Tax	270.95	105.31	244.63	376.26	632.09	2068.38
6	Tax expenses						
(1)	Current Tax	69.23	26.35	67.13	95.58	170.08	534.54
(2)	Deferred Tax	0.35	0.60	(2.17)	0.95	(5.72)	0.85
c)	Total Tax Expenses	69.58	26.95	64.96	96.53	164.36	535.39
7	Net Profit/(Loss) from ordinary activities after Tax	201.37	78.36	179.67	279.73	467.73	1532.99
8	Other Comprehensive Income (OCI)						
	Items that will not be reclassified to Statement of Profit and Loss						
i)	Remeasurement benefit of the defined benefit plans	(34.18)	-	(15.16)	(34.18)	(15.16)	(62.05)
ii)	Income tax expenses on remeasurement benefit of the defined benefit plans	8.60	-	3.81	8.60	3.81	15.62
iii)	Net Fair value gain/(loss) on investment in equity instruments through OCI	(51.97)	42.67	5.21	(9.30)	24.59	(33.49)
iv)	Income Tax Expenses on gain on Fair valuation of investment in equity instruments through OCI	10.34	(8.49)	(2.71)	1.85	(4.93)	5.05
	Total Other Comprehensive Income	(67.21)	34.18	(8.85)	(33.03)	8.31	(74.87)
9	Total Comprehensive income for the period	134.16	112.54	170.82	246.70	476.04	1458.12
10	Paid-up Equity Share Capital	179.28	179.28	179.28	179.28	179.28	179.28
11	Earnings Per Equity Shares (Face Value of Rs. 2/- per share) (not annualised)						
	Basic	2.25	0.87	2.00	3.12	5.22	17.10
	Diluted	2.25	0.87	2.00	3.12	5.22	17.10
12	Other Equity (excluding Revaluation Reserve) as shown in the audited balance sheet of the previous year						9780.72

For MAHARAJ N R SURESH AND CO LLP -

CHARTERED ACCOUNTANTS
FNN: 001931S / S000020

N.R. JAYADEVAN
Partner
M.No: 023838



(By Order of the Board)
for HIGH ENERGY BATTERIES (INDIA) LIMITED

G.A. PATHANJALI

Managing Director

Place: Chennai
Date: 25.10.2025

UDIN: 25023838BMOLBI9761



Segmentwise Revenue ,Results and Capital Employed (Unaudited)

Rs. in Lakhs

Sl. No.	Particulars	Quarter Ended			Half - Year Ended		Previous Accounting year ended 31.03.2025
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
PRIMARY SEGMENTS							
1	Segment Revenue						
	a) Aerospace Naval and Power System Batteries	1729.57	1327.26	1494.94	3056.83	3225.35	8098.97
	b) Lead Acid Storage Batteries	-	-	-	-	0.56	0.85
	Total	1729.57	1327.26	1494.94	3056.83	3225.91	8099.82
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	1729.57	1327.26	1494.94	3056.83	3225.91	8099.82
2	Segment Results (Profit/(Loss) before tax and Interest from each segment)						
	a) Aerospace Naval and Power System Batteries	339.57	159.68	305.78	499.25	740.56	2427.20
	b) Lead Acid Storage Batteries	(17.66)	(11.49)	(17.10)	(29.15)	(32.18)	(179.36)
	Total	321.91	148.19	288.68	470.10	708.38	2247.84
	Less:						
	a) Finance Cost - Aerospace Naval and Power System Batteries	(39.47)	(34.46)	(32.48)	(73.93)	(56.80)	(148.28)
	b) Other Un-allocable Expenditure net off	(11.49)	(11.10)	(11.57)	(22.59)	(22.10)	(47.82)
	c) Unallocable Income	-	2.68	-	2.68	2.61	16.64
	Total Profit/(Loss) before Tax	270.95	105.31	244.63	376.26	632.09	2068.38
3	Segment Assets						
	a) Aerospace Naval and Power System Batteries	12928.14	11693.65	10191.17	12928.14	10191.17	12010.48
	b) Lead Acid Storage Batteries	158.50	160.81	290.75	158.50	290.75	164.39
	c) Unallocated (Net)	537.80	363.24	353.52	537.80	353.52	353.84
	Total	13624.44	12217.70	10835.44	13624.44	10835.44	12528.71
	Segment Liabilities						
	a) Aerospace Naval and Power System Batteries	3346.59	2061.27	1508.77	3346.59	1508.77	2235.36
	b) Lead Acid Storage Batteries	1.74	0.92	1.82	1.74	1.82	0.88
	c) Unallocated (Net)	338.33	351.89	346.93	338.33	346.93	332.47
	Total	3686.66	2414.08	1857.52	3686.66	1857.52	2568.71

Notes:

- Figures for the previous period have been regrouped wherever necessary.
- Lead Acid Batteries Division operation remain suspended.
- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at the respective meetings held on 25th October 2025. The statutory auditors of the Company have carried out a limited review of the financial results for the Quarter/Half year ended 30th September 2025.

For MAHARAJ N R SURESH AND CO LLP

CHARTERED ACCOUNTANTS
(FRN : 001934S / S000020)

Place: Chennai
Date: 25.10.2025

N.R. Jayadevan
N.R. JAYADEVAN
Partner
M.No: 023838



(By Order of the Board)
for HIGH ENERGY BATTERIES (INDIA) LIMITED

G.A. Pathanjali
G.A. PATHANJALI
Managing Director

UDIN : 25023838BMOLBI9761



High Energy Batteries (India) Limited
Statement of Assets and Liabilities

Rs. in lakhs

Particulars	As at 30th September, 2025	As at 31st March, 2025
	(Unaudited)	(Audited)
I. ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	3871.26	3846.29
(b) Other Intangible Assets	24.92	33.87
(c) Capital Work-in- Progress	33.42	31.40
(d) Financial Assets		
(i) Investments	273.92	283.21
(ii) Other Financial Assets	30.08	28.49
(e) Other Non Current Assets	68.22	37.49
Total Non-Current Assets	4301.82	4260.75
Current assets		
(a) Inventories	3774.95	3989.57
(b) Financial Assets		
(i) Trade Receivables	2607.39	2673.61
(ii) Cash and Cash Equivalents	4.12	2.17
(iii) Bank Balances other than (ii) above	336.03	323.88
(iv) Others	1086.04	579.36
(c) Current Tax Assets (Net)	256.18	62.27
(d) Other Current Assets	1257.91	637.10
Total Current Assets	9322.62	8267.96
Total Assets	13624.44	12528.71
EQUITY AND LIABILITIES		
II. EQUITY		
(a) Equity Share Capital	179.28	179.28
(b) Other Equity	9758.50	9780.72
	9937.78	9960.00
III. LIABILITIES		
Non-Current liabilities		
(a) Provisions	44.67	44.66
(b) Deferred Tax Liabilities (Net)	322.28	331.79
Total Non-Current Liabilities	366.95	376.45
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2140.96	1124.97
(ii) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises	160.67	143.69
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	406.54	332.15
(iii) Other Financial Liabilities	273.09	428.94
(b) Other Current Liabilities	173.70	75.04
(c) Provisions	164.75	87.47
Total Current Liabilities	3319.71	2192.26
Total Equity and Liabilities	13624.44	12528.71

For MAHARAJA JAYADEVAN & CO LLP

CHARTERED ACCOUNTANTS
(FRN : 001937S / S000020)

M.R. JAYADEVAN
Partner
M.No: 023838

(By Order of the Board)
for HIGH ENERGY BATTERIES (INDIA) LIMITED

G. A. PATHANJALI
Managing Director



Place: Chennai
Date: 25.10.2025

UDIN: 25023838 BMOLBI9761



High Energy Batteries (India) Limited						
Statement of Cash Flows for the Half year ended 30 September 2025						
(Rs. in Lakhs)						
Particulars	Half year ended 30-Sep-25		Half year ended 30-Sep-24		Year ended 31-Mar-25	
	Unaudited		Unaudited		Audited	
A. Cash flow from Operating activities:						
Profit before tax		376.26		632.09		2068.38
Adjustments for:						
Depreciation and Amortisation Expenses	51.98		40.81		91.00	
Interest Paid	73.93		56.79		148.28	
Interest received	(18.08)		(5.57)		(14.03)	
Dividend received	(2.68)		(2.61)		(2.61)	
Impairment of Property, Plant and Equipment	-		-		115.09	
Loss on sale of Property, Plant and Equipment	0.21		1.54		1.54	
Profit on sale of Property, Plant and Equipment	-	105.36	-	90.96	-	339.27
Operating Profit before working capital changes		481.62		723.05		2407.65
Adjustments for:						
Changes in Working Capital						
(Increase)/Decrease in Trade and Other Receivables	66.22		698.96		(634.78)	
(Increase)/Decrease in Inventories	214.62		574.11		(110.48)	
(Increase)/Decrease in Other Non- current assets	(32.98)		(208.36)		81.44	
(Increase)/Decrease in Other current assets	(1127.51)		(675.40)		(707.49)	
Increase/(Decrease) in Provisions	43.11		18.19		17.38	
Increase/(Decrease) Trade and other payables	34.16	(802.38)	(434.82)	(27.32)	(152.00)	(1505.93)
Cash generated from operations		(320.76)		695.73		901.72
Direct Tax paid net of refund		(288.81)		(262.98)		(511.68)
Net cash from operating activities (A)		(609.57)		432.75		390.04
B. Cash flow from Investing activities:						
Purchase / Acquisition of Property, Plant and Equipment		(68.72)		(105.64)		(276.63)
Change in CWIP		(2.02)		-		(31.40)
Change in other intangible assets		-		-		(23.09)
Sale of Property, Plant and Equipment		0.51		1.27		1.67
Investment in equity shares		-		-		(158.56)
Term deposit with Bank		(12.15)		104.69		(214.81)
Interest received		18.08		5.57		14.03
Dividend received		2.68		2.61		2.61
Net cash used in investing activities (B)		(61.62)		8.50		(686.18)
C. Cash flow from Financing activities:						
Working Capital Loan repaid (net)		1015.99		219.10		647.90
Dividend paid		(268.92)		(268.92)		(268.92)
Interest Paid						
Interest as per Statement of Profit & Loss	(73.93)		(56.79)		(148.28)	
		(73.93)		(56.79)		(148.28)
Net cash used in financing activities (C)		673.14		(106.61)		230.70
Net increase/(decrease) in cash and cash equivalents (A+B+C)		1.95		334.64		(65.44)
Cash and cash equivalents at the beginning of the year		2.17		67.61		67.61
Cash and cash equivalents at the end of the period		4.12		402.25		2.17
For MAHARAJAN R. SURESH AND CO LLP						
CHARTERED ACCOUNTANTS						
(FRN : 001931S / 8000020)						
N.R. JAYADEVAN						
Partner						
M.No: 023838						
(By Order of the Board)						
for HIGH ENERGY BATTERIES (INDIA) LIMITED						
G. A. PATHANJALI						
Managing Director						
UDIN! 25023838BMOLBI9761						
Place: Chennai						
Date: 25.10.2025						

CHARTERED ACCOUNTANTS
(FRN : 001931S / 8000020)

N.R. JAYADEVAN
Partner
M.No: 023838

(By Order of the Board)
for HIGH ENERGY BATTERIES (INDIA) LIMITED

G. A. PATHANJALI
Managing Director



UDIN! 25023838BMOLBI9761

Place: Chennai
Date: 25.10.2025



HIGH ENERGY BATTERIES (INDIA) LIMITED

CIN: L36999TN1961PLC004606

(An ISO 9001:2015, ISO 14001:2015 & ISO 45001:2018 Certified Company)

Regd. Office: "ESVIN House", 13, Old Mahabaiapuram Road, Perungudi, Chennai 600096

Phone:044-24960335, Email: hebcnn@highenergy.co.in

For News Paper Publication

Statement of Standalone Unaudited Financial Results for the Quarter/Half -Year Ended 30th September 2025

Rs. in lakhs

Particulars	Quarter ended 30.09.2025 (Unaudited)	Quarter ended 30.06.2025 (Unaudited)	Quarter ended 30.09.2024 (Unaudited)	Half Year ended 30.09.2025 (Unaudited)	Half Year ended 30.09.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
Total Income from Operations	2139.81	1418.21	1628.58	3558.02	3526.56	8671.08
Net Profit/(Loss) for the period (before Tax and Exceptional items)	270.95	105.31	244.63	376.26	632.09	2068.38
Net Profit/(Loss) for the period before Tax (after Exceptional items)	270.95	105.31	244.63	376.26	632.09	2068.38
Net Profit/(Loss) for the period after Tax (after Exceptional items)	201.37	78.36	179.67	279.73	467.73	1532.99
Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	134.16	112.54	170.82	246.70	476.04	1458.12
Equity Share Capital	179.28	179.28	179.28	179.28	179.28	179.28
Other Equity (excluding Revaluation Reserve) as shown in the audited Balance Sheet of the previous year						9780.72
Earnings Per Share (not annualised) (of Rs.2/-each) Basic & Diluted						
1. Basic (Quarterly figures are not annualised): (Rs.)	2.25	0.87	2.00	3.12	5.22	17.10
2. Diluted (Quarterly figures are not annualised) : (Rs.)	2.25	0.87	2.00	3.12	5.22	17.10

Note: The above is an extract of the detailed format of the Quarterly/Half Yearly Financial results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Half Yearly financial results is available on the stock exchange website www.bseindia.com. The same is also available on the company's website www.highenergy.co.in under the Financials section.

MAHABAI N R SURESH AND CO LLP
CHARTERED ACCOUNTANTS
(FRN : 001931S / S000020)
N.R. Jayadevan
N.R. JAYADEVAN
Partner
M.No: 023838



(By Order of the Board)
for HIGH ENERGY BATTERIES (INDIA) LIMITED

G. A. Pathanjali

G. A. PATHANJALI
Managing Director

Place: Chennai
Date: 25.10.2025

UDIN: 25023838 BM0LBI9761

Maharaj N R Suresh And Co LLP

Chartered Accountants

9, (Old 5), II Lane, II Main Road, Trustpuram, Chennai - 600 024.

LLP Identification No : AAT-9404



Limited Review report

The Board of Directors

High Energy Batteries (India) Limited
Chennai

1. We have reviewed the accompanying statement of unaudited financial results of **High Energy Batteries (India) Limited** ("the company") for the quarter/half year ended September 30th, 2025 ("the statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Maharaj N R Suresh and Co LLP

Chartered Accountants

Firm Registration No.001931S/S000020

NR Jayadevan

Partner

Membership No.023838

Place : Chennai

Date: 25th Oct ,2025

UDIN:25023838BMOLBI9761

