HIGH ENERGY
BATTERIES (INDIA) LIMITED

SERVING THE NATION
SINCE 1979

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

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

Ref: SECY/2024 - 25/124 21.01.2025

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400 001

Scrip Code: 504176

Dear Sirs,

Sub: Unaudited Financial Results of the Company for the Quarter and Nine Months ended 31.12.2024 – Reg

Ref: Our letter Ref: SECY/2024 - 25/118 dated 06.01.2025.

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

i. Unaudited Financial Results of the Company for the Quarter and Nine Months ended 31st December, 2024 (including Segment wise results), which were reviewed by the Audit Committee of the Board and approved by the Board of Directors at the respective meetings held on Tuesday, the 21st January, 2025 and 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 Extract of the above Unaudited Financial Results in both the English and Tamil Dailies.

The Board Meeting commenced at 01.00 P.M. and ended at 03:00 P.M.

Please take the above on record and confirm.

Thanking you,

Yours faithfully,

For HIGH ENERGY BATTERIES (INDIA) LIMITED,

V ANANTHA SUBRAMANIAN

Digitally signed by V ANANTHA SUBRAMANIAN
DN: c=IN, postalCode=600114, st=TAMIL NADU, street=46 GROUND FLOOR SBI COLONY MAIN ROADKANCHEEPURAMNANGANALLUR 600114, l=KANCHEEPURAM, o=Personal, title=6822, serialNumber=b5c9bd1307aecf062e3249a163a337eaac256a8f852ce0ed710012cc2c40059f, pseudonym=6822202311231013223 26, 2.5.4.20=f0a601649a1897497a7ab7922889cb0c73837647 1cb2a0a81c754ffa720c4bc0, email=CSANANTHA2012@GMAIL.COM, cn=V ANANTHA SUBRAMANIAN
Date: 2025.01.21 15:05:35 +05'30'

(V Anantha Subramanian)
Company Secretary

Encl: as above

HIGH ENERGY
BATTERIES (INDIA) LIMITED

SERVING THE NATION
SINCE 1979

HIGH ENERGY BATTERIES (INDIA) LIMITED
Regd. Office: "ESVIN House", 13, Old Mahabalipuram Road, Perungudi, Chennai 600096
Phone:044-24960335, Email: investor@highenergyltd.com
(An ISO 9001:2015 & ISO 14001:2015 & ISO 45001:2018 Certified Company)
CIN: L36999TN1961PLC004606

Statement of Standalone Unaudited Financial Results for the Quarter / Nine Months ended 31st December 2024

Rs. in Lakhs

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Previous Accounting year ended 31.03.2024
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Revenue from Operations**						
	a) Revenue from Sale of Products	1264.91	1494.25	1646.69	4489.30	5739.11	7722.51
	Other Operating Revenues	0.88	0.69	41.99	2.40	87.12	91.26
	b) Other Income	96.44	133.64	106.99	397.09	207.14	349.41
	Total Income (a)+(b)	**1362.23**	**1628.58**	**1795.67**	**4888.79**	**6033.37**	**8163.18**
2	**Expenses**						
	a) Cost of Materials consumed	461.94	369.68	430.22	1189.66	1495.80	2217.02
	b) Changes in inventories of finished goods, work-in-progress and stock-in trade	(149.20)	107.06	48.31	40.92	171.51	207.52
	c) Employee benefits expense	483.67	455.98	461.04	1425.06	1361.21	1738.34
	d) Finance Costs	38.37	32.47	36.06	95.16	160.03	196.41
	e) Depreciation and amortisation expense	23.82	21.04	25.62	64.63	86.73	97.26
	f) Power and Fuel	32.15	32.37	28.83	104.05	104.77	138.69
	g) Other expenses	382.00	365.35	324.59	1247.74	967.98	1256.90
	Total Expenses	**1272.75**	**1383.95**	**1354.67**	**4167.22**	**4348.03**	**5852.14**
3	**Profit/(Loss) before ordinary activities after financial costs but before Exceptional Items**	**89.48**	**244.63**	**441.00**	**721.57**	**1685.34**	**2311.04**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(Loss) from ordinary activities before Tax**	**89.48**	**244.63**	**441.00**	**721.57**	**1685.34**	**2311.04**
6	**Tax expenses**						
	(1) Current Tax	22.92	67.13	104.21	193.00	430.54	579.24
	(2) Deferred Tax	0.02	(2.17)	12.10	(5.70)	9.14	15.93
	Total Tax Expenses	**22.94**	**64.96**	**116.31**	**187.30**	**439.68**	**595.17**
7	**Net Profit/(Loss) from ordinary activities after Tax**	**66.54**	**179.67**	**324.69**	**534.27**	**1245.66**	**1715.87**
8	**Other Comprehensive Income (OCI)**						
	Items that will not be reclassifed to Statement of Profit and Loss						
	i) Remeasurement benefit of the defined benefit plans	(7.58)	(15.16)	(6.49)	(22.74)	(19.48)	(8.19)
	ii) Income tax expenses on remeasurement benefit of the defined benefit plans	1.91	3.81	1.63	5.72	4.90	2.06
	iii) Net Fair value gain/(loss) on investment in equity instruments through OCI	(18.45)	5.21	(16.87)	6.14	60.16	30.13
	iv) Income Tax Expenses on gain on Fair valuation of investment in equity instruments through OCI	2.64	(2.71)	1.93	(2.29)	(9.10)	(3.45)
	Total Other Comprehensive Income	**(21.48)**	**(8.85)**	**(19.80)**	**(13.17)**	**36.48**	**20.55**
9	**Total Comprehensive income for the period**	**45.06**	**170.82**	**304.89**	**521.10**	**1282.14**	**1736.42**
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)**						
	Basic	**0.74**	**2.00**	**3.62**	**5.96**	**13.90**	**19.14**
	Diluted	**0.74**	**2.00**	**3.62**	**5.96**	**13.90**	**19.14**
12	**Other Equity (excluding Revaluation Reserve) as shown in the audited balance sheet of the previous year**	-	-	-	-	-	**8591.52**

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

Place: Chennai
Date: 21-01-2025

MAHARAJU N.R. SURESH AND CO LLP
New No:9 (Old No.5) 2nd Lane, 2nd Road, Trustpuram, Kodambakkam, Chennai-24
Chartered Accountants

HIGH ENERGY BATTERIES (INDIA) LIMITED

G.A. PATHANJALI
Managing Director

HIGH ENERGY
BATTERIES (INDIA) LIMITED

SERVING THE NATION SINCE 1979

Segmentwise Revenue, Results and Capital Employed (Unaudited)

Rs. in Lakhs

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Previous Accounting year ended 31.03.2024
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	PRIMARY SEGMENTS						
1	**Segment Revenue**						
a)	Aerospace Naval and Power System Batteries	1265.50	1494.94	1670.12	4490.85	5782.39	7769.93
b)	Lead Acid Storage Batteries	0.29	-	18.56	0.85	43.84	43.84
	Total	**1265.79**	**1494.94**	**1688.68**	**4491.70**	**5826.23**	**7813.77**
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income From Operations	**1265.79**	**1494.94**	**1688.68**	**4491.70**	**5826.23**	**7813.77**
2	**Segment Results (Profit/(Loss) before tax and Finance cost)**						
a)	Aerospace Naval and Power System Batteries	154.11	305.78	476.88	894.67	1922.52	2698.92
b)	Lead Acid Storage Batteries	(14.64)	(17.10)	9.49	(46.82)	(52.74)	(167.38)
	Total	**139.47**	**288.68**	**486.37**	**847.85**	**1869.78**	**2531.54**
	Less:						
a)	Finance Cost	(38.36)	(32.48)	(36.06)	(95.16)	(160.03)	(196.41)
b)	Other Un-allocable Expenditure net off	(11.63)	(11.57)	(9.31)	(33.73)	(27.53)	(39.29)
c)	Unallocable Income	-	-	-	2.61	3.12	15.20
	Total Profit/(Loss) before Tax	**89.48**	**244.63**	**441.00**	**721.57**	**1685.34**	**2311.04**
3	**Capital employed**						
	Segment Assets						
a)	Aerospace Naval and Power System Batteries	11432.21	10191.17	10952.08	11432.21	10952.08	10293.65
b)	Lead Acid Storage Batteries	285.02	290.75	400.48	285.02	400.48	300.77
c)	Unallocated (Net)	465.86	353.52	353.76	465.86	353.76	236.00
	Total	**12183.09**	**10835.44**	**11706.32**	**12183.09**	**11706.32**	**10830.42**
	Segment Liabilities						
a)	Aerospace Naval and Power System Batteries	2813.16	1508.77	2975.80	2813.16	2975.80	1721.94
b)	Lead Acid Storage Batteries	1.43	1.82	1.80	1.43	1.80	1.00
c)	Unallocated (Net)	345.53	346.93	412.20	345.53	412.20	336.68
	Total	**3160.12**	**1857.52**	**3389.80**	**3160.12**	**3389.80**	**2059.62**

Notes:

1 Figures for the previous period have been regrouped wherever necessary.

2 Lead Acid Batteries Division operation remains suspended.

3 The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at the respective meetings held on 21st January 2025. The statutory auditors have carried out a limited review of the financial results for the Quarter and Nine months ended 31st December 2024.

Place: Chennai
Date: 21-01-2025

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

G.A. PATHANJALI
Managing Director

MAHARAJ N R SURESH AND COLLP
New No.9 (Old No.5) 2nd Lane, 2nd Road, Trustpuram, Kodambakkam, Chennai-24
* Chartered Accountants *

HIGH ENERGY BATTERIES (INDIA) LIMITED

HIGH ENERGY
BATTERIES (INDIA) LIMITED

SERVING THE NATION
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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 Mahabalipuram 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 / Nine Months Ended 31st December 2024

Rs. in lakhs

Particulars	Quarter Ended 31.12.2024	Quarter Ended 30.09.2024	Quarter Ended 31.12.2023	Nine Months Ended 31.12.2024	Nine Months Ended 31.12.2023	Previous Accounting year ended 31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Income from Operations	1362.23	1628.58	1795.67	4888.79	6033.37	8163.18
Net Profit/(Loss) for the period (before tax and Exceptional items)	89.48	244.63	441.00	721.57	1685.34	2311.04
Net Profit/(Loss) for the period before tax (after Exceptional items)	89.48	244.63	441.00	721.57	1685.34	2311.04
Net Profit/(Loss) for the period after tax (after Exceptional tems)	66.54	179.67	324.69	534.27	1245.66	1715.87
Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	45.06	170.82	304.89	521.10	1282.14	1736.42
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						8591.52
Earnings Per Share (not annualised) (of Rs.2/-each) Basic & Diluted						
1. Basic (Quarterly figures are not annualised): (Rs.)	0.74	2.00	3.62	5.96	13.90	19.14
2. Diluted (Quarterly figures are not annualised) : (Rs.)	0.74	2.00	3.62	5.96	13.90	19.14

Note: The above is an extract of the detailed format of the Quarterly/Nine Months Financial results of the Company filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Nine months financial results are 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 financial section.

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

G. A. PATHANJALI
Managing Director

Place: Chennai
Date: 21-01-2025

MAHARAJ N R SURESH AND CO LLP
New No.9
(Old No.5) 2nd Lane,
2nd Road, Trustpuram,
Kodambakkam,
Chennai-24
Chartered Accountants

HIGH ENERGY BATTERIES (INDIA) LIMITED

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

1. We have reviewed the accompanying statement of Unaudited Financial Results of **High Energy Batteries (India) Limited** ("the Company"), for the quarter/ nine months period ended December 31, 2024 ("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 provide 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.,
Firm Registration No. 001931S/S000020

MAHARAJ N R SURESH AND CO LLP
New No.9 (Old No.5) 2nd Lane, 2nd Road, Trustpuram, Kodambakkam, Chennai-24
Chartered Accountants

N R Jayadevan
Membership No. 023838
Partner
Chartered Accountants
UDIN : **25023838BMOLBA8040**

Place: Chennai
Date: January 21, 2025