



Date: 5th February 2026

The National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex
Bandra (E), Mumbai - 400 051
[Symbol: EVEREADY]

BSE Limited
Phiroze Jeejeebhoy
Towers, Dalal Street
Mumbai - 400 001
[Scrip Code: 531508]

The Calcutta Stock Exchange
Limited
7, Lyons Range
Kolkata - 700 001
[Scrip Code: 000029]

Dear Sirs / Madam,

Sub: Outcome of Board Meeting held on 5th February 2026

The Board of Directors at its meeting held today i.e. Thursday, 5th February 2026, has inter alia, considered and approved the following:

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended 31st December 2025 prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") together with Limited Review Reports, enclosed herewith for record.
2. Amendment of the Articles of Association (AOA) of the Company for inserting a new article to enable the issuance of employee stock options and share-based benefits to eligible employees and directors of the Company in accordance with applicable laws.
3. Based on the recommendations of the Nomination & Remuneration Committee (NRC) and subject to the approval of shareholders of the Company, the introduction and implementation of an employee stock option plan titled as "Eveready Industries India Limited Employees Stock Option Plan 2026" ("ESOP 2026"). The ESOP 2026 will be instituted after receipt of requisite approvals and will be implemented in compliance with the applicable regulations including the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, as amended, and other applicable laws.
4. Sale and transfer of Company's leasehold rights in respect of leasehold land and structures thereon situated at B1 & B2, Sector 80, Noida, Uttar Pradesh subject to execution of definitive documents, completion of customary closing conditions under the definitive documents and receipt of regulatory approvals, if any.

Requisite details as required under Regulation 30 of SEBI Listing Regulations and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 as updated on 30th January 2026 for above-mentioned Sl. No. 3 & 4 is enclosed herewith as **Annexure A & B** respectively.

The Board Meeting commenced at 2.30 P.M. and concluded at 04:30 PM (IST).

The aforesaid information is being made available on the website of the Company i.e. www.evereadyindia.com.

This is for your information and record.

Yours sincerely,
For Eveready Industries India Limited

Shampa Ghosh Ray
Company Secretary

Encl: as above

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of
M/s. Eveready Industries India Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015, as amended.**

To,
The Board of Directors
Eveready Industries India Limited
2, Rainey Park,
Kolkata – 700 0019

1. We have reviewed the accompanying unaudited standalone financial results of **M/s. Eveready Industries India Limited** ("the Company") for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 together with the notes thereon (herein after referred to as "the Statement") attached herewith. The Statement is being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended and has been initialled by us for identification purpose.

Management's Responsibility for the standalone financial results

2. This Statement is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on February 5, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

Auditor's Responsibility

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



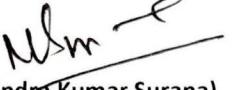
We draw attention to the following matters:

5. Note 3 to the Statement regarding penalty of Rs. 171.55 Crores levied by Competition Commission of India for non-compliance with provision of the Competition Act 2002, against which an appeal has been filed by the Company with the National Company Law Appellate Tribunal (NCLAT), New Delhi and stay has been granted by NCLAT. As per legal advice obtained by the Company, the amount of penalty cannot be reliably estimated at this stage owing to the uncertainty of the future outcome of the litigation. Accordingly, no provision has been made.

Our Conclusion is not modified in respect of above matter.



For Singhi & Co.
Chartered Accountants
Firm Registration No.302049E


(Navindra Kumar Surana)
Partner
Membership No. 053816
UDIN: 2605381667FSUKMH999

Place: Kolkata

Date: February 5, 2026

EVEREADY INDUSTRIES INDIA LTD.

Registered Office : 2, Rainey Park, Kolkata-700019.

CIN: L31402WB1934PLC007993 Tel: 91-33-24559213, 033-24864961 Fax: 91-33-24864673

Email: investorrelation@eveready.co.in Website: www.evereadyindia.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

₹ Crores

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31st Dec '25	30th Sept '25	31st Dec '24	31st Dec '25	31st Dec '24	31st Mar '25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	366.97	386.27	333.29	1,127.38	1,045.10	1,343.92
	(b) Other Income	0.34	0.26	0.30	3.02	1.19	1.47
	Total Income	367.31	386.53	333.59	1,130.40	1,046.29	1,345.39
2	Expenses						
	(a) Cost of Materials Consumed	141.15	141.09	114.98	411.23	385.89	501.94
	(b) Purchases of Stock-in-Trade	58.75	80.38	54.19	211.51	188.93	248.19
	(c) Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-Trade	13.55	(3.02)	18.49	15.73	(3.72)	(15.94)
	(d) Employee Benefit Expense	44.98	45.55	43.34	136.24	127.88	172.47
	(e) Finance Costs	4.75	4.91	6.59	15.33	19.88	25.69
	(f) Depreciation and Amortisation Expense	7.01	7.21	7.00	21.33	21.71	29.64
	(g) Other Expenses	75.62	73.31	73.12	217.15	219.47	284.95
	Total Expenses	345.81	349.43	317.71	1,028.52	960.04	1,246.94
3	Profit/(Loss) before exceptional items and tax (1-2)	21.50	37.10	15.88	101.88	86.25	98.45
4	Exceptional Item (Refer Note 4)	9.38	37.68	-	54.13	-	-
5	Profit/(Loss) before Tax (3-4)	12.12	(0.58)	15.88	47.75	86.25	98.45
6	Tax Expense	4.76	7.48	2.83	18.26	14.34	16.07
	(a) Current Income Tax	-	(6.37)	2.78	-	15.34	18.08
	(b) Deferred Tax	4.76	13.85	0.05	18.26	(1.00)	(2.01)
7	Profit/(Loss) for the period / year (5-6)	7.36	(8.06)	13.05	29.49	71.91	82.38
8	Other Comprehensive Income (net of tax)						
	Items that will not be reclassified to profit or loss						
	a) Remeasurement gain/(loss) on defined benefit plans	0.10	0.85	0.26	0.10	(0.73)	(1.22)
	b) Income tax related to above	(0.04)	(0.15)	(0.04)	(0.04)	0.13	0.21
9	Total Comprehensive Income (7+8)	7.42	(7.36)	13.27	29.55	71.31	81.37
10	Paid up Equity Share Capital Face Value : ₹ 5/- per share.	36.34	36.34	36.34	36.34	36.34	36.34
11	Other Equity	-	-	-	-	-	421.54
12	Earnings Per Share (of ₹ 5/- each)-not annualised						
	(a) Basic	1.01	(1.11)	1.80	4.06	9.89	11.33
	(b) Diluted	1.01	(1.11)	1.80	4.06	9.89	11.33



NOTES:

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on February 05, 2026 and subjected to a limited review by the Statutory Auditors of the Company
2. The Company is engaged in the business of marketing of dry cell batteries, rechargeable batteries, flashlights and lighting products which come under a single business segment known as Consumer Goods.
3. The Competition Commission of India ("CCI"), issued an Order dated April 19, 2018 concerning contravention of the Competition Act, 2002 (the Act) and imposed a penalty of ₹ 171.55 Crore, on the Company. On the Company's appeal against the CCI's said Order, the National Company Law Appellate Tribunal (NCLAT) has granted stay on the said penalty subject to deposit of 10% of the penalty amount with the Registry of the NCLAT, which has since been deposited. The Company has received legal advice that owing to the uncertainty of the future outcome of the litigation, the amount of penalty that would be finally imposed on the Company cannot be reliably estimated at this stage and hence no provision is deemed required to be made.
4. Exceptional item included in result are as below.
 - On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.

The Company has assessed the implications of these Labour Codes on its employee benefit obligations. Based on an actuarial valuation in accordance with Ind AS 19 - Employee Benefits, the Company has recognised an incremental liability of ₹ 9.38 Crores in respect of its own employees as at December 31, 2025. The Company is currently assessing the impact of the new Labour Codes on other aspects, including the contract workforce and other employee-related obligations. However, management is of the view that impact, if any, is unlikely to be material. Pending finalisation of definitive guidance from regulators and enactment of Central/State Rules, the Company will monitor developments closely and provide further disclosures and accounting adjustments as required under applicable Ind AS and other regulatory requirements.

- Non-recurring ex gratia payment to workmen on separation amounting to ₹ 29.75 crore (₹7.07 crore in Q1 FY26 and ₹ 22.68 crore in Q2 FY26).
- During the quarter ended September 30, 2025, the Company had entered into a settlement agreement in respect of an arbitration proceeding with the claimant. Upon receipt of arbitration award, the Company recognized a settlement payment of ₹ 15.00 crore as an exceptional item in the standalone financial statements. Consequently, the corresponding loan receivables and recoverables (having a carrying value of Nil), which had been fully provided/written off in the financial year 2020-21, were derecognized upon assignment and transfer to the claimant. The related tax effects were also accounted for in standalone financial statements.



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5. The Income Tax Act, 2025, introduced on February 1, 2026, is a non-adjusting event for the period ended December 31, 2025, as it was not enacted or substantively enacted by the reporting date.

The Company is currently evaluating the detailed provisions of the new Act to determine the optimal tax regime. Consequently, any potential impact of re-measurement of Deferred Tax Assets/Liabilities or adjustments to Minimum Alternate Tax (MAT) credits, will be assessed and recognized once the evaluation is concluded.



EVEREADY INDUSTRIES INDIA LTD

Dr. Anand Chand Burman
Chairman

Kolkata
February 05, 2026

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of M/s. Eveready Industries India Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors
Eveready Industries India Limited
2, Rainey Park,
Kolkata – 700 0019

1. We have reviewed the accompanying unaudited consolidated financial results of **M/s. Eveready Industries India Limited** (hereinafter referred to as the "Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group") (refer Paragraph 5 for the list of subsidiaries included in the Statement) for the quarter ended December 31, 2025 and for the year to date period from April 1, 2025 to December 31, 2025 together with the notes thereon (herein after referred to as "the Statement") attached herewith. The Statement is being submitted by the Parent Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation") and has been initialed by us for identification purpose.
2. This Statement is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, in their meeting held on February 5, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making enquiries primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Statement includes the financial results of the following subsidiary companies:
 - a) Greendale India Limited
 - b) Everspark Hongkong Private Limited



6. Attention is drawn to the following:

Note 5 to the Statement regarding penalty of Rs. 171.55 Crores levied by Competition Commission of India on the parent company for non-compliance with provision of the Competition Act 2002, against which an appeal has been filed by the Parent Company with the National Company Law Appellate Tribunal (NCLAT), New Delhi and stay has been granted by NCLAT. As per legal advice obtained by the Parent Company, the amount of penalty cannot be reliably estimated at this stage owing to the uncertainty of the future outcome of the litigation. Accordingly, no provision has been made.

Our Conclusion is not modified in respect of above matter.

Other Matters

7. We did not review the financial information / financial results of a subsidiary included in the unaudited consolidated financial results, whose financial information / financial results reflect total revenue (including other income) of Rs. 0.00 crores (*) and Rs. 0.00 crores (*), net profit / (loss) after tax of Rs. (-) 0.00 crores (*) and Rs. (-) 0.00 crores (*) and total comprehensive income of Rs. (-) 0.00 crores (*) and Rs. (-) 0.00 crores (*) (comprising profit / (loss) and other comprehensive income) as considered in the Statement for the quarter ended December 31, 2025 and period from April 01, 2025 to December 31, 2025 respectively. These financial information/ financial results have not been reviewed by their auditors and whose financial information / financial result have not been reviewed by us. These financial information/ financial results have been prepared under Indian GAAP and certified by the Parent Company's Management. According to the information and explanation given to us by the Parent Company's Management, these financial information / financial results is not material to the Group. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the above subsidiary, is based solely on the financial information / financial results certified by the management and the procedures performed by us as stated in paragraph 3 above.

The financial information/financial results of a subsidiary located outside India, included in the unaudited consolidated financial results, whose financial information / financial results reflects total revenue (including other income) of Rs. 0.32 crores and Rs. 1.39 crores, net profit/(loss) of Rs. 0.07 crores and Rs. 0.28 crores and total comprehensive income of Rs. 0.07 crores and Rs. 0.28 crores (comprising of loss and other comprehensive income) as considered in the Statement for the quarter ended December 31, 2025 and period from April 01, 2025 to December 31, 2025 respectively, as considered in the unaudited consolidated financial results, have been prepared in accordance with accounting principles generally accepted in its country and have not been reviewed by their auditor and whose financial information / financial result have not been reviewed by us. The Company's management has converted the financial statements of such subsidiary located outside India from the accounting principles generally accepted in its country to the accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Company's management. According to the information and explanation given to us by the Parent Company's Management, this financial information / financial result is not material to the Group. Our conclusion on the Statement in so far as relates to the amounts and disclosures included in respect of subsidiary located outside India is based solely on the financial information/financial result converted by Holding Company's Management into Indian GAAP and certified by the Holding Company's Management.

* Below rounding norms of the Company.

Our conclusion is not modified in respect of the above matters.



For Singhi & Co.
Chartered Accountants
Firm Registration No.302049E


(Navindra Kumar Surana)

Partner

Membership No. 053816

UDIN: 26082816JBPZSY8261

Place: Kolkata

Dated: February 5, 2026

EVEREADY INDUSTRIES INDIA LTD.

Registered Office: 2, Rainey Park, Kolkata - 700019.

CIN: L31402WB1934PLC007993 Tel: 91-33-24559213, 033-24864961 Fax: 91-33-24864673

Email: investorrelation@eveready.co.in Website: www.evereadyindia.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

₹ Crores

	Particulars	Quarter Ended			Nine Months Ended		Year ended
		31st Dec'25	30th Sept '25	31st Dec'24	31st Dec'25	31st Dec'24	31st Mar'25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from operations	367.24	386.78	333.50	1,128.16	1,045.48	1,344.52
	(b) Other Income	0.37	0.28	0.30	3.07	1.19	1.48
2	Total Income	367.61	387.06	333.80	1,131.23	1,046.67	1,346.00
2	Expenses						
	(a) Cost of Materials Consumed	141.14	140.61	114.98	410.74	385.89	501.94
	(b) Purchases of Stock-in-Trade	58.97	81.23	54.33	212.58	189.16	248.65
	(c) Changes in Inventories of Finished Goods, Work-in-progress & Stock-in-Trade	13.55	(3.02)	18.49	15.73	(3.72)	(15.94)
	(d) Employee Benefits Expense	44.98	45.55	43.34	136.24	127.88	172.47
	(e) Finance Costs	4.76	4.92	6.59	15.35	19.88	25.70
	(f) Depreciation and Amortisation Expense	7.01	7.21	7.00	21.33	21.71	29.64
	(g) Other Expenses	75.61	73.31	73.14	217.10	219.51	285.03
	Total Expenses	346.02	349.81	317.87	1,029.07	960.31	1,247.49
3	Profit/(Loss) before exceptional items and tax (1-2)	21.59	37.25	15.93	102.16	86.36	98.51
4	Exceptional item (Refer Note 6)	9.38	37.68	-	54.13	-	-
5	Profit/(Loss) before tax (3-4)	12.21	(0.43)	15.93	48.03	86.36	98.51
6	Tax Expense	4.76	7.48	2.83	18.26	14.34	16.07
	(a) Current Income Tax	-	(6.37)	2.78	-	15.34	18.08
	(b) Deferred Tax	4.76	13.85	0.05	18.26	(1.00)	(2.01)
7	Profit/(Loss) for the period / year (5-6)	7.45	(7.91)	13.10	29.77	72.02	82.44
8	Other Comprehensive Income (net of tax)						
	i) Items that will not be reclassified subsequently to profit or loss						
	a) Remeasurement gain/(loss) on defined benefit plans	0.10	0.85	0.26	0.10	(0.73)	(1.22)
	b) Income tax related to above	(0.04)	(0.15)	(0.04)	(0.04)	0.13	0.21
	ii) Exchange differences in translating the financial statements of foreign operations	0.08	0.26	0.13	0.31	0.25	0.23
9	Total Comprehensive Income (7+8)	7.59	(6.95)	13.45	30.14	71.67	81.66
	Profit for the year attributable to:						
	- Owners of the Company	7.45	(7.91)	13.10	29.77	72.02	82.44
	- Non-controlling interest	-	-	-	-	-	-
	7.45	(7.91)	13.10	29.77	72.02	82.44	
	Other Comprehensive Income for the year attributable to:						
	- Owners of the Company	0.14	0.96	0.35	0.37	(0.35)	(0.78)
	- Non-controlling interest	-	-	-	-	-	-
	0.14	0.96	0.35	0.37	(0.35)	(0.78)	
	Total Comprehensive Income for the year attributable to:						
	- Owners of the Company	7.59	(6.95)	13.45	30.14	71.67	81.66
	- Non-controlling interest	-	-	-	-	-	-
	7.59	(6.95)	13.45	30.14	71.67	81.66	
10	Paid up Equity Share Capital Face Value : ₹ 5/- per share.	36.34	36.34	36.34	36.34	36.34	36.34
11	Other Equity	-	-	-	-	-	424.76
12	Earnings Per Share (of ₹ 5/- each) -not annualised						
	(a) Basic	1.02	(1.09)	1.80	4.10	9.91	11.34
	(b) Diluted	1.02	(1.09)	1.80	4.10	9.91	11.34



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NOTES:

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on February 05, 2026 and subjected to a limited review by the Statutory Auditors of the Company.
2. The consolidated results of the Group include the results of the Parent Company and its subsidiaries, Greendale India Limited and Everspark Hong Kong Private Limited.
3. The consolidated results have been prepared in accordance with the principles and procedures as set out in the Ind AS 110 - "Consolidated Financial Statements"
4. The group is engaged in the business of marketing of dry cell batteries, rechargeable batteries, flashlights and lighting products which come under a single business segment known as Consumer Goods.
5. The Competition Commission of India ("CCI"), issued an Order dated April 19, 2018 concerning contravention of the Competition Act, 2002 (the Act) and imposed a penalty of ₹ 171.55 Crore, on the Holding Company. On the Holding Company's appeal against the CCI's said Order, the National Company Law Appellate Tribunal (NCLAT) has granted stay on the said penalty subject to deposit of 10% of the penalty amount with the Registry of the NCLAT, which has since been deposited. The Holding Company has received legal advice that owing to the uncertainty of the future outcome of the litigation, the amount of penalty that would be finally imposed on the Holding Company cannot be reliably estimated at this stage and hence no provision is deemed required to be made.
6. Exceptional item included in result are as below.

- On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.

The Group has assessed the implications of these Labour Codes on its employee benefit obligations. Based on an actuarial valuation in accordance with Ind AS 19 - Employee Benefits, the Group has recognised an incremental liability of ₹ 9.38 Crores in respect of its own employees as at December 31, 2025. The Group is currently assessing the impact of the new Labour Codes on other aspects, including the contract workforce and other employee-related obligations. However, management is of the view that impact, if any, is unlikely to be material. Pending finalisation of definitive guidance from regulators and enactment of Central/State Rules, the Group will monitor developments closely and provide further disclosures and accounting adjustments as required under applicable Ind AS and other regulatory requirements.

- Non-recurring ex gratia payment to workmen on separation amounting to ₹ 29.75 crore (₹7.07 crore in Q1 FY26 and ₹22.68 crore in Q2 FY26) recognized by the Parent Company.
- During the quarter ended September 30, 2025, the Parent Company had entered into a settlement agreement in respect of an arbitration proceeding with the claimant. Upon receipt of arbitration award, the Parent Company recognized a settlement payment of ₹ 15.00 crore as an exceptional item in the consolidated financial statements. Consequently, the corresponding loan receivables and recoverables (having a carrying value of Nil), which had been fully provided/written off in the financial year 2020-21, were derecognized upon assignment and transfer to the claimant. The related tax effects were also accounted for in consolidated financial statements.



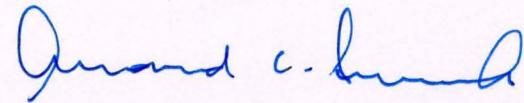
Ans



7. The Income Tax Act, 2025, introduced on February 1, 2026, is a non-adjusting event for the period ended December 31, 2025, as it was not enacted or substantively enacted by the reporting date.

The Group is currently evaluating the detailed provisions of the new Act to determine the optimal tax regime. Consequently, any potential impact of re-measurement of Deferred Tax Assets/Liabilities or adjustments to Minimum Alternate Tax (MAT) credits, will be assessed and recognized once the evaluation is concluded.

EVEREADY INDUSTRIES INDIA LTD

A handwritten signature in blue ink, appearing to read 'Anand Chand Burman'.

Dr. Anand Chand Burman
Chairman

Kolkata
February 05, 2026



Details as required under Regulation 30 read with Schedule III of SEBI Listing Regulations and SEBI Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 as updated on 30th January 2026:-

Annexure A

Sl. No.	Particulars	Details
1.	Brief details of options granted	No grant is being made under the ESOP 2026 as on date. On the recommendations of the Nomination and Remuneration Committee ("NRC"), the Board of Directors of the Company have approved the formulation of the "Eveready Industries India Limited Employees Stock Option Plan 2026" ("ESOP 2026"), with the authority to grant not exceeding 21,81,000 employee stock options to such eligible employees / directors of the Company as may be determined by the NRC, in one or more tranches, from time to time, which in aggregate shall be exercisable into not more than 21,81,000 equity shares of face value of ₹ 5/- (Rupees Five Only) each fully paid-up, on payment of an exercise price which shall be determined by the Committee and communicated at the time of grant, subject to approval of the shareholders of the Company and such other regulatory/statutory approvals as may be necessary.
2.	Whether the scheme is in terms of SEBI (SBEB & ES) Regulations, 2021 (if applicable)	Yes
3.	Total number of shares covered by these options	Total number of equity shares covered under the ESOP 2026 shall not exceed 21,81,000 equity shares of the Company.
4.	Pricing formula	Exercise price of the options to be granted to eligible employees and directors of the Company as detailed in Sl. No. 1 above, under the ESOP 2026 shall be such price as determined by the NRC and communicated in the grant letters that shall be issued to eligible employees and directors.
5.	Options vested	Not applicable at this stage, as this outcome is as of the date of approval of the Plan by the Board of Directors.
6.	Time within which option may be exercised	Determined by the NRC at the time of grant of options and will be detailed in the grant letter issued to the eligible employee and directors.
7.	Options exercised	Not applicable at this stage, as this outcome is as of the date of approval of the Plan by the Board of Directors.
8.	Money realized by exercise of options	
9.	Total number of shares arising as a result of exercise of option	The ESOP 2026 will be implemented and administered through fresh / primary issuance of equity shares of the Company upon exercise of options granted thereunder not exceeding the total amount as set out in Sl. No. 3 above. Every grant of options shall be governed by a vesting schedule and such other terms, as set out in the policy document and relevant grant letter. The options will be subject to a minimum 1 (one) year vesting period or other such time period or criteria as may be prescribed under the applicable laws.
10.	Options lapsed	
11.	Variation of terms of options	
12.	Brief details of significant terms	Not applicable at this stage, as this outcome is as of the date of approval of the Plan by the Board of Directors.
13.	Subsequent changes or cancellation or exercise of such options;	
14.	Diluted earnings per share pursuant to issue of equity shares on exercise of options.	



Annexure B

Sl. No.	Particulars	Details
1.	The amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division or undertaking or subsidiary or associate company of the listed entity during the last financial year.	₹15.10 crore being around 1% of Company's annual turnover. The said facility has not been operational for some-time and the closure is part of the Company's operational and asset rationalisation strategy. It will not have any material impact on the Company's operations or financial position.
2.	Date on which the agreement for sale has been entered into	Definitive documents shall be signed in due course
3.	The expected date of completion of sale/disposal	Subject to execution of definitive documents and requisite approvals, the transaction is expected to be completed in six months
4.	Consideration received from such sale/disposal	It is proposed that the transaction consideration amount will not be less than ₹ 250 Crore.
5.	Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies. If yes, details thereof	The details of the buyer(s) shall be intimated as soon as definitive document(s) is executed with the buyer(s). The prospective buyer(s) will not belong to the promoter/ promoter group/ group companies.
6.	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length	The transaction will not be a related party transaction
7.	Whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with regulation 37A of LODR Regulations	Not Applicable
8.	Additionally, in case of a slump sale, indicative disclosures provided for amalgamation/merger, shall be disclosed by the listed entity with respect to such slump sale	Not Applicable