



Ref: SECY/2025 - 26/136

31.01.2026

**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 31.12.2025 – Reg**

**Ref: Our letter Ref: SECY/2025 - 26/129 dated 10.01.2026.**

\*\*\*\*\*

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 and Nine Months ended 31<sup>st</sup> December, 2025 (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 today ie., on Saturday, the 31<sup>st</sup> January, 2026 and are 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 03:30 P.M. and ended at 06.30 P.M.

Please take the above on record and confirm.

Thanking you,

Yours faithfully,

**For High Energy Batteries (India) Limited,**

**(V Anantha Subramanian)**  
**Company Secretary & Compliance Officer**  
Encl: as above

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

Website : [www.highenergy.co.in](http://www.highenergy.co.in)



## 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

### Statement of Standalone Unaudited Financial Results for the Quarter / Nine Months ended 31st December 2025

Rs. in Lakhs

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Previous Accounting year ended 31.03.2025
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Revenue from Operations</b>						
a)	Revenue from Sale of Products	2320.30	1726.62	1264.91	5373.15	4489.30	8075.22
	Other Operating Revenues	25.07	2.95	0.88	29.05	2.40	24.60
b)	Other Income	28.84	410.24	96.44	530.03	397.09	571.26
	<b>Total Income (a)+(b)</b>	<b>2374.21</b>	<b>2139.81</b>	<b>1362.23</b>	<b>5932.23</b>	<b>4888.79</b>	<b>8671.08</b>
2	<b>Expenses</b>						
a)	Cost of Materials consumed	1148.87	329.27	461.94	1806.96	1189.66	2347.11
b)	Changes in inventories of finished goods, work-in-progress and stock-in trade	(459.36)	233.70	(149.20)	(200.59)	40.92	(32.70)
c)	Employee benefits expense	583.76	598.77	483.67	1721.33	1425.06	1983.26
d)	Finance Costs	65.71	39.47	38.37	139.64	95.16	148.28
e)	Depreciation and amortisation expense	27.92	26.12	23.82	79.90	64.63	91.00
f)	Power and Fuel	42.25	47.10	32.15	133.69	104.05	145.56
g)	Other expenses	292.18	594.43	382.00	1202.16	1247.74	1920.19
	<b>Total Expenses</b>	<b>1701.33</b>	<b>1868.86</b>	<b>1272.75</b>	<b>4883.09</b>	<b>4167.22</b>	<b>6602.70</b>
3	<b>Profit/(Loss) before ordinary activities after financial costs but before Exceptional Items</b>	<b>672.88</b>	<b>270.95</b>	<b>89.48</b>	<b>1049.14</b>	<b>721.57</b>	<b>2068.38</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/(Loss) from ordinary activities before Tax</b>	<b>672.88</b>	<b>270.95</b>	<b>89.48</b>	<b>1049.14</b>	<b>721.57</b>	<b>2068.38</b>
6	<b>Tax expenses</b>						
(1)	Current Tax	168.20	69.23	22.92	263.78	193.00	534.54
(2)	Deferred Tax	4.34	0.35	0.02	5.29	(5.70)	0.85
	<b>Total Tax Expenses</b>	<b>172.54</b>	<b>69.58</b>	<b>22.94</b>	<b>269.07</b>	<b>187.30</b>	<b>535.39</b>
7	<b>Net Profit/(Loss) from ordinary activities after Tax</b>	<b>500.34</b>	<b>201.37</b>	<b>66.54</b>	<b>780.07</b>	<b>534.27</b>	<b>1532.99</b>
8	<b>Other Comprehensive Income (OCI)</b>						
	Items that will not be reclassified to Statement of Profit and Loss						
i)	Remeasurement benefit of the defined benefit plans	(17.09)	(34.18)	(7.58)	(51.27)	(22.74)	(62.05)
ii)	Income tax expenses on remeasurement benefit of the defined benefit plans	4.30	8.60	1.91	12.90	5.72	15.62
iii)	Net Fair value gain/(loss) on investment in equity instruments through OCI	(17.30)	(51.97)	(18.45)	(26.60)	6.14	(33.49)
iv)	Income Tax Expenses on gain on Fair valuation of investment in equity instruments through OCI	3.44	10.34	2.64	5.29	(2.29)	5.05
	<b>Total Other Comprehensive Income</b>	<b>(26.65)</b>	<b>(67.21)</b>	<b>(21.48)</b>	<b>(59.68)</b>	<b>(13.17)</b>	<b>(74.87)</b>
9	<b>Total Comprehensive income for the period</b>	<b>473.69</b>	<b>134.16</b>	<b>45.06</b>	<b>720.39</b>	<b>521.10</b>	<b>1458.12</b>
10	Paid-up Equity Share Capital	179.28	179.28	179.28	179.28	179.28	179.28
11	<b>Earnings Per Equity Share (not annualised)</b> (Face Value of Rs. 2/- per share)						
Basic		5.58	2.25	0.74	8.70	5.96	17.10
Diluted		5.58	2.25	0.74	8.70	5.96	17.10
12	<b>Other Equity (excluding Revaluation Reserve) as shown in the audited balance sheet of the previous year</b>						
							<b>9780.72</b>

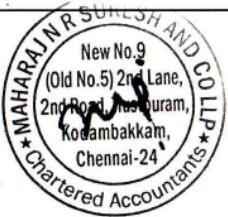
(By Order of the Board)

for HIGH ENERGY BATTERIES (INDIA) LIMITED

*G. A. Pathanjali*

G. A. PATHANJALI

Managing Director



### Segmentwise Revenue, Results and Capital Employed (Unaudited)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Previous Accounting year ended 31.03.2025 (Audited)
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	
<b>1</b>	<b>PRIMARY SEGMENTS</b>						
	<b>Segment Revenue</b>						
a)	Aerospace Naval and Power System Batteries	2345.37	1729.57	1265.50	5402.20	4490.85	8098.97
b)	Lead Acid Storage Batteries	-	-	0.29	-	0.85	0.85
	<b>Total</b>	<b>2345.37</b>	<b>1729.57</b>	<b>1265.79</b>	<b>5402.20</b>	<b>4491.70</b>	<b>8099.82</b>
	Less: Inter Segment Revenue	-	-	-	-	-	-
	<b>Net Sales/Income From Operations</b>	<b>2345.37</b>	<b>1729.57</b>	<b>1265.79</b>	<b>5402.20</b>	<b>4491.70</b>	<b>8099.82</b>
<b>2</b>	<b>Segment Results (Profit/(Loss) before tax and Finance cost)</b>						
a)	Aerospace Naval and Power System Batteries	767.75	339.57	154.11	1267.00	894.67	2427.20
b)	Lead Acid Storage Batteries	(16.34)	(17.66)	(14.64)	(45.49)	(46.82)	(179.36)
	<b>Total</b>	<b>751.41</b>	<b>321.91</b>	<b>139.47</b>	<b>1221.51</b>	<b>847.85</b>	<b>2247.84</b>
	Less:						
a)	Finance Cost	(65.71)	(39.47)	(38.36)	(139.64)	(95.16)	(148.28)
b)	Other Un-allocable Expenditure net off	(12.82)	(11.49)	(11.63)	(35.41)	(33.73)	(47.82)
c)	Unallocable Income	-	-	-	2.68	2.61	16.64
	<b>Total Profit/(Loss) before Tax</b>	<b>672.88</b>	<b>270.95</b>	<b>89.48</b>	<b>1049.14</b>	<b>721.57</b>	<b>2068.38</b>
<b>3</b>	<b>Capital employed</b>						
	<b>Segment Assets</b>						
a)	Aerospace Naval and Power System Batteries	13906.57	12928.14	11432.21	13906.57	11432.21	12010.48
b)	Lead Acid Storage Batteries	156.15	158.50	285.02	156.15	285.02	164.39
c)	Unallocated (Net)	499.61	537.80	465.86	499.61	465.86	353.84
	<b>Total</b>	<b>14562.33</b>	<b>13624.44</b>	<b>12183.09</b>	<b>14562.33</b>	<b>12183.09</b>	<b>12528.71</b>
	<b>Segment Liabilities</b>						
a)	Aerospace Naval and Power System Batteries	3807.78	3346.59	2813.16	3807.78	2813.16	2235.36
b)	Lead Acid Storage Batteries	5.03	1.74	1.43	5.03	1.43	0.88
c)	Unallocated (Net)	338.06	338.33	345.53	338.06	345.53	332.47
	<b>Total</b>	<b>4150.87</b>	<b>3686.66</b>	<b>3160.12</b>	<b>4150.87</b>	<b>3160.12</b>	<b>2568.71</b>

Notes:

- Figures for the previous period have been regrouped wherever necessary.
- Lead Acid Batteries Division operation remain suspended.
- The new Labour Codes enacted by Government of India have become operational from 21st November 2025, while related Central/State Rules are yet to be notified on all aspects of the Code. Based on official clarifications and guidance available, the Company has recognized the incremental financial commitment, that is not material, in the financial statements in the current Quarter.
- The Company does not have any subsidiary/associate/joint venture entity(ies) as on 31st December 2025.
- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at the respective meetings held on 31st January 2026. The statutory auditors of the Company have carried out a limited review of the financial results for the Quarter and Nine months ended 31st December 2025.

Place: Chennai  
Date: 31-01-2026



*New*



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

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



**HIGH ENERGY BATTERIES (INDIA) LIMITED**  
CIN: L36999TNI961PLC004606

(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 2025**

**Rs. in lakhs**

Particulars	Quarter Ended 31.12.2025	Quarter Ended 30.09.2025	Quarter Ended 31.12.2024	Nine Months Ended 31.12.2025	Nine Months Ended 31.12.2024	Previous Accounting year ended 31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Total Income from Operations</b>	<b>2374.21</b>	<b>2139.81</b>	<b>1362.23</b>	<b>5932.23</b>	<b>4888.79</b>	<b>8671.08</b>
<b>Net Profit/(Loss) for the period (before tax and Exceptional items)</b>	<b>672.88</b>	<b>270.95</b>	<b>89.48</b>	<b>1049.14</b>	<b>721.57</b>	<b>2068.38</b>
<b>Net Profit/(Loss) for the period before tax (after Exceptional items)</b>	<b>672.88</b>	<b>270.95</b>	<b>89.48</b>	<b>1049.14</b>	<b>721.57</b>	<b>2068.38</b>
<b>Net Profit/(Loss) for the period after tax (after Exceptional items)</b>	<b>500.34</b>	<b>201.37</b>	<b>66.54</b>	<b>780.07</b>	<b>534.27</b>	<b>1532.99</b>
<b>Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]</b>	<b>473.69</b>	<b>134.16</b>	<b>45.06</b>	<b>720.39</b>	<b>521.10</b>	<b>1458.12</b>
<b>Equity Share Capital</b>	<b>179.28</b>	<b>179.28</b>	<b>179.28</b>	<b>179.28</b>	<b>179.28</b>	<b>179.28</b>
<b>Other Equity (excluding Revaluation Reserve) as shown in the audited Balance Sheet of the previous year</b>						<b>9780.72</b>
<b>Earnings Per Share (not annualised) (of Rs.2/-each)</b>						
<b>Basic &amp; Diluted</b>						
<b>1. Basic (Quarterly figures are not annualised): (Rs.)</b>	<b>5.58</b>	<b>2.25</b>	<b>0.74</b>	<b>8.70</b>	<b>5.96</b>	<b>17.10</b>
<b>2. Diluted (Quarterly figures are not annualised) : (Rs.)</b>	<b>5.58</b>	<b>2.25</b>	<b>0.74</b>	<b>8.70</b>	<b>5.96</b>	<b>17.10</b>

**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](http://www.bseindia.com). The same is also available on the company's website [www.highenergy.co.in](http://www.highenergy.co.in) under the financial section.

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

*G. A. Pathanjali*

**G. A. PATHANJALI**  
Managing Director



Place: Chennai  
Date: 31-01-2026

# Maharaj N R Suresh And Co LLP

Chartered Accountants

9, (Old 5), 2nd Lane, Trustpuram, Chennai - 600 024.

LLP Identification No : AAT-9404



## LIMITED REVIEW REPORT ON STANDALONE FINANCIAL RESULTS

**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/nine months period ended December 31, 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 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

A handwritten signature in black ink, appearing to read 'N R Jayadevan'.

**N R Jayadevan**  
Membership No. 023838  
Partner  
Chartered Accountants  
UDIN : 26023838BBMNTS1234567890



Place: Chennai  
Date: January 31, 2026