HIGH ENERGY
BATTERIES (INDIA) LIMITED

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

SERVING THE NATION SINCE 1979

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

Ref: SECY/2026 - 27/088 October 24, 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 Half Year ended 30th September, 2026 – Reg.

Ref: Our letter Ref: SECY/2026 – 27/085 dated 12.10.2026

*****

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

i. Unaudited Financial Results of the Company for the Quarter and Half Year ended 30th September, 2026, (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 i.e., on Saturday, the 24th October, 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 Extract of the above Unaudited Financial Results in both the English and Tamil Dailies.

The Board Meeting commenced at 04:00 P.M. and concluded at 05:10 P.M.

Please take the above on record.

Thanking you,

Yours faithfully,
For HIGH ENERGY BATTERIES (INDIA) LIMITED,

ANANTHA SUBRAMANIAN

Digitally signed by ANANTHA SUBRAMANIAN
DN: c=IN, postalCode=620006, st=TAMIL NADU, street=BHARATH GREEN EMPIRE ,1ST FLOOR, FLAT M, MELUR ROAD ,TIRUCHIRAPPALLI,SRIRANGAM ,620006, l=TIRUCHIRAPPALLI, o=Personal, serialNumber=b5c9bd130f7aecf062e3249a16a3376aac256afBf52ce0ed7100f12cc2c4005f, pseudonym=acbe728a3d7746fea04aeba8243ad8b2, 2.5.4.20=ffa6016f4c189746c7a4b7922bf61b0c738376471cb2a0a81c754ffa720c4bc0, email=VAS@HIGHENERGYLTD.COM, cn=ANANTHA SUBRAMANIAN
Date: 2026.10.24 17:25:39 +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
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 / Half - Year ended 30th September 2026

Rs. in Lakhs

Sl. No.	Particulars	Quarter Ended			Half -Year Ended		Previous Accounting year ended 31.03.2026
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Revenue from Operations**						
	a) Revenue from Sale of Products	2876.67	759.62	1726.62	3636.29	3052.85	8310.24
	Other Operating Revenues	31.05	28.81	2.95	59.86	3.98	42.40
	b) Other Income	35.67	20.44	410.24	56.11	501.19	588.18
	Total Income	**2943.39**	**808.87**	**2139.81**	**3752.26**	**3558.02**	**8940.82**
2	**Expenses**						
	a) Cost of Materials consumed	1133.03	1086.10	329.27	2219.13	658.09	2297.18
	b) Changes in inventories of finished goods, work-in progress and stock-in trade	2.15	(871.33)	233.70	(869.18)	258.77	160.85
	c) Employee benefits expenses	577.31	538.59	598.77	1115.90	1137.57	2193.15
	d) Finance Costs	51.74	24.99	39.47	76.73	73.93	185.57
	e) Depreciation and amortisation expenses	32.59	29.81	26.12	62.40	51.98	109.45
	f) Power and Fuel	45.72	40.41	47.10	86.13	91.44	167.09
	g) Other expenses	331.29	204.23	594.43	535.52	909.98	1628.17
	Total Expenses	**2173.83**	**1052.80**	**1868.86**	**3226.63**	**3181.76**	**6741.46**
3	**Profit/(Loss) from ordinary activities after Finance costs but before Exceptional Items and taxes**	**769.56**	**(243.93)**	**270.95**	**525.63**	**376.26**	**2199.36**
4	Exceptional Items	-	-	-	-	-	**124.66**
5	**Profit/(Loss) from ordinary activities before Tax**	**769.56**	**(243.93)**	**270.95**	**525.63**	**376.26**	**2074.70**
6	**Tax expenses**						
	(1) Current Tax	120.74	-	69.23	120.74	95.58	535.76
	(2) Deferred Tax	76.18	(62.43)	0.35	13.75	0.95	(0.24)
	Total Tax Expenses	**196.92**	**(62.43)**	**69.58**	**134.49**	**96.53**	**535.52**
7	**Net Profit/(Loss) from ordinary activities after Tax**	**572.64**	**(181.50)**	**201.37**	**391.14**	**279.73**	**1539.18**
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	65.29	-	(34.18)	65.29	(34.18)	(86.56)
	ii) Income tax expenses on remeasurement benefit of the defined benefit plans	(16.43)	-	8.60	(16.43)	8.60	21.79
	iii) Net Fair value gain/(loss) on investment in equity instruments through OCI	12.87	(17.62)	(51.97)	(4.75)	(9.30)	(15.84)
	iv) Income Tax Expenses on gain on Fair valuation of investment in equity instruments through OCI	(1.84)	3.11	10.34	1.27	1.85	0.59
	Total Other Comprehensive Income	**59.89**	**(14.51)**	**(67.21)**	**45.38**	**(33.03)**	**(80.02)**
9	**Total Comprehensive income for the period**	**632.53**	**(196.01)**	**134.16**	**436.52**	**246.70**	**1459.16**
10	Paid-up Equity Share Capital	179.28	179.28	179.28	179.28	179.28	179.28
11	**Earnings Per Equity Share (Face Value of Rs. 2/- per share) (not annualised)**						
	Basic	**6.39**	**(2.02)**	**2.25**	**4.36**	**3.12**	**17.17**
	Diluted	**6.39**	**(2.02)**	**2.25**	**4.36**	**3.12**	**17.17**
12	**Other Equity (excluding Revaluation Reserve) as shown in the audited balance sheet of the previous year**	-	-	-	-	-	**10970.96**

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

Place: Chennai
Date: 24.10.2026

(By Order of the Board)
for **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			Half - Year Ended		Previous Accounting year ended 31.03.2026
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	PRIMARY SEGMENTS						
1	**Segment Revenue**						
	a) Aerospace Naval and Power System Batteries	2907.72	788.43	1729.57	3696.15	3056.83	8352.64
	b) Lead Acid Storage Batteries	-	-	-	-	-	-
	Total	**2907.72**	**788.43**	**1729.57**	**3696.15**	**3056.83**	**8352.64**
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	**2907.72**	**788.43**	**1729.57**	**3696.15**	**3056.83**	**8352.64**
2	**Segment Results (Profit/(Loss) before tax and Interest from each segment)**						
	a) Aerospace Naval and Power System Batteries	846.32	(195.91)	339.57	650.41	499.25	2333.19
	b) Lead Acid Storage Batteries	(13.51)	(14.03)	(17.66)	(27.54)	(29.15)	(61.15)
	Total	**832.81**	**(209.94)**	**321.91**	**622.87**	**470.10**	**2272.04**
	Less:						
	a) Finance Cost - Aerospace Naval and Power System Batteries	(51.74)	(24.99)	(39.47)	(76.73)	(73.93)	(185.57)
	b) Other Un-allocable Expenditure net off	(11.51)	(11.15)	(11.49)	(22.66)	(22.59)	(51.49)
	c) Unallocable Income	-	2.15	-	2.15	2.68	39.72
	Total Profit/(Loss) before Tax	**769.56**	**(243.93)**	**270.95**	**525.63**	**376.26**	**2074.70**
3	**Segment Assets**						
	a) Aerospace Naval and Power System Batteries	13647.19	13039.77	12928.14	13647.19	12928.14	13374.51
	b) Lead Acid Storage Batteries	150.51	152.57	158.50	150.51	158.50	154.01
	c) Unallocated (Net)	364.57	251.11	537.80	364.57	537.80	268.72
	Total	**14162.27**	**13443.45**	**13624.44**	**14162.27**	**13624.44**	**13797.24**
	Segment Liabilities						
	a) Aerospace Naval and Power System Batteries	2482.73	2481.41	3346.59	2482.73	3346.59	2314.61
	b) Lead Acid Storage Batteries	1.59	-	1.74	1.59	1.74	0.75
	c) Unallocated (Net)	360.11	276.73	338.33	360.11	338.33	331.64
	Total	**2844.43**	**2758.14**	**3686.66**	**2844.43**	**3686.66**	**2647.00**

Notes:

1. Figures for the previous period have been regrouped wherever necessary.
2. The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at the respective meetings held on 24th October 2026. The statutory auditors of the Company have carried out a limited review of the financial results for the Quarter/Half year ended 30th September 2026.
3. The Company does not have any subsidiary/ associate/ joint venture entity(ies) as on 30th September 2026.
4. Proposals for revival of Lead Acid Batteries Division are under evaluation and final decision will be taken in Q4.

Place: Chennai
Date: 24.10.2026

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

G.A. PATHANJALI
Managing Director

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

SERVING THE NATION
SINCE 1979

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

Rs. in lakhs

Particulars	As at 30th September, 2026	As at 31st March, 2026
	(Unaudited)	(Audited)
I. ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	4179.70	4002.04
(b) Capital Work-in- Progress	159.56	154.53
(c) Other Intangible Assets	13.21	17.27
(d) Financial Assets		
(i) Investments	262.62	267.37
(ii) Other Financial Assets	36.27	1033.14
(e) Other Non Current Assets	71.20	48.97
Total Non-Current Assets	**4722.56**	**5523.32**
Current assets		
(a) Inventories	5059.48	4107.83
(b) Financial Assets		
(i) Trade Receivables	2390.48	2851.12
(ii) Cash and Cash Equivalents	1.88	1.28
(iii) Bank Balances other than (ii) above	7.56	5.42
(iv) Others	1502.96	761.32
(c) Current Tax Assets (Net)	100.60	-
(d) Other Current Assets	376.75	546.95
Total Current Assets	**9439.71**	**8273.92**
Total Assets	**14162.27**	**13797.24**
EQUITY AND LIABILITIES		
II. EQUITY		
(a) Equity Share Capital	179.28	179.28
(b) Other Equity	11138.56	10970.96
	11317.84	**11150.24**
III. LIABILITIES		
Non-Current liabilities		
(a) Provisions	51.01	51.02
(b) Deferred Tax Liabilites (Net)	343.43	330.96
Total Non-Current Liabilities	**394.44**	**381.98**
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1771.18	1155.61
(ii) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises	26.63	93.76
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	162.56	239.60
(iii) Other Financial Liabilities	209.85	327.66
(b) Other Current Liabilities	219.27	179.00
(c) Provisions	60.50	248.89
(d) Current Tax Liabilities (Net)	-	20.50
Total Current Liabilities	**2449.99**	**2265.02**
Total Equity and Liabilities	**14162.27**	**13797.24**

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

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

G. A. PATHANJALI
Managing Director

Place: Chennai
Date: 24.10.2026

HIGH ENERGY
BATTERIES (INDIA) LIMITED

SERVING THE NATION
SINCE 1979

High Energy Batteries (India) Limited

Statement of Cash Flows for the Half year ended 30 September 2026

(Rs. in Lakhs)

Particulars	Half year ended 30-Sep-2026		Half year ended 30-Sep-2025		Year ended 31-Mar-2026	
A. Cash flow from Operating activities:						
Profit before tax		**525.63**		**376.26**		**2074.70**
Adjustments for:						
Depreciation and Amortisation Expense	62.40		51.98		109.45	
Interest Paid	76.73		73.93		185.57	
Interest received	(35.21)		(18.08)		(37.04)	
Dividend received	(2.15)		(2.68)		(2.68)	
Impairment of Property, Plant and Equipment	-		-		-	
Loss on sale of Property, Plant and Equipment	-		0.21		0.21	
Profit on sale of Property, Plant and Equipment	(0.02)	**101.75**		**105.36**	(3.80)	**251.71**
Operating Profit before working capital changes		**627.38**		**481.62**		**2326.41**
Adjustments for:						
Changes in Working Capital						
(Increase)/Decrease in Trade and Other Receivables	460.64		66.22		(177.51)	
(Increase)/Decrease in Inventories	(951.65)		214.62		(118.26)	
(Increase)/Decrease in Other Non- current assets	974.63		(32.98)		(21.51)	
(Increase)/Decrease in Other current assets	(571.44)		(1127.51)		(91.81)	
Increase/(Decrease) in Provisions	(123.11)		43.11		81.22	
Increase/(Decrease) Trade and other payables	(221.72)	**(432.65)**	34.16	**(802.38)**	(139.80)	**(467.67)**
Cash generated from operations		**194.73**		**(320.76)**	**(467.67)**	**1858.74**
Direct Tax paid net of refund		(258.27)		(288.81)		(424.37)
Net cash from operating activities (A)		**(63.54)**		**(609.57)**		**1434.37**
B. Cash flow from Investing activities:						
Purchase / Acquisition of Property, Plant and Equipment		(236.02)		(68.72)		(248.60)
Change in CWIP		(5.03)		(2.02)		(123.14)
Change in other Intangible assets		-		-		(1.31)
Sale of Property, Plant and Equipment		0.05		0.51		4.90
Investment in equity shares		-		-		-
Term deposit with Bank		(2.14)		(12.15)		(683.18)
Interest received		35.21		18.08		37.04
Dividend received		2.15		2.68		2.68
Net cash used in investing activities (B)		**(205.78)**		**(61.62)**		**(1011.61)**
C. Cash flow from Financing activities:						
Working Capital Loan availed/(repaid) - (net)		615.57		1015.99		30.65
Dividend paid		(268.92)		(268.92)		(268.92)
Interest Paid						
Interest as per Statement of Profit & Loss	(76.73)		(73.93)		(185.57)	
Interest on Current Tax	-				-	
Interest on Current Tax Not Paid	-				0.20	
		(76.73)		(73.93)		**(185.37)**
Net cash used in financing activities (C)		**269.92**		**673.14**		**(423.65)**
Net increase/(decrease) in cash and cash equivalents (A+B+C)		**0.60**		**1.95**		**(0.89)**
Cash and cash equivalents at the beginning of the year		**1.28**		**2.17**		**2.17**
Cash and cash equivalents at the end of the period		**1.88**		**4.12**		**1.28**

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

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

G. A. Pathanjali

G. A. PATHANJALI
Managing Director

Chennai
24-10-2026

HIGH ENERGY
BATTERIES (INDIA) LIMITED

SERVING THE NATION
SINCE 1979

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/Half -Year Ended 30th September 2026

Rs. in lakhs

Particulars	Quarter ended 30.09.2026 (Unaudited)	Quarter ended 30.06.2026 (Unaudited)	Quarter ended 30.09.2025 (Unaudited)	Half Year ended 30.09.2026 (Unaudited)	Half Year ended 30.09.2025 (Unaudited)	Year ended 31.03.2026 (Audited)
Total Income from Operations	2943.39	808.87	2139.81	3752.26	3558.02	8940.82
Net Profit/(Loss) for the period (before Tax and Exceptional items)	769.56	(243.93)	270.95	525.63	376.26	2199.36
Net Profit/(Loss) for the period before Tax (after Exceptional items)	769.56	(243.93)	270.95	525.63	376.26	2074.70
Net Profit/(Loss) for the period after Tax (after Exceptional items)	572.64	(181.50)	201.37	391.14	279.73	1539.18
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	632.53	(196.01)	134.16	436.52	246.70	1459.16
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						10970.96
Earnings Per Share (not annualised) (of Rs.2/-each) Basic & Diluted						
1. Basic (Quarterly figures are not annualised): (Rs.)	6.39	(2.02)	2.25	4.36	3.12	17.17
2. Diluted (Quarterly figures are not annualised) : (Rs.)	6.39	(2.02)	2.25	4.36	3.12	17.17

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.

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

G. A. Pathanjali

G. A. PATHANJALI
Managing Director

Place: Chennai
Date: 24.10.2026

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

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

We have reviewed the accompanying statement of Unaudited financial results of **High Energy Batteries (India) Limited** for the period ended **30th September 2026**. 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.

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.

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 **M/s Maharaj N R Suresh and Co LLP**
Chartered Accountants
FRN 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
Partner
M. No :023838

Place: Chennai
Date: 24.10.2026
UDIN: 26023838FOTKWQ4043

Phone : 044-24801322, 24837583 e-mail : mnrssuresh56@gmail.com, nrjayadevan@gmail.com