



HIGH ENERGY BATTERIES (INDIA) LIMITED

(ISO 9001 : 2008 & ISO 14001 : 2004 Company) CIN L36999TN1961PLC004606



Registered Office :
Esvin House,
P.B. No.5068, Perungudi,
Chennai - 600 096.

India
May 7, 2022

Ref: SECY/2022 - 23/020

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

Scrip Code: 504176.

Dear Sirs,

Sub: Audited Financial Results for the Quarter and Year ended 31st March 2022.

Ref: Our letter Ref: SECY/2022 – 23/009 dated 19.04.2022

As required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose:

1. the Audited Financial Results of the Company for the Quarter and Year ended 31st March 2022, (including segment wise results and Statement of Assets and Liabilities) which were reviewed by the Audit Committee of the Board and approved by the Board of Directors at the respective meetings held on 7th May 2022.
2. Extract of Financial results to be published
3. Auditors' Report on Annual Financial Results
4. Declaration on Auditors' Report with Unmodified Opinion.


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

The Board Meeting commenced at 4.00 P.M. and concluded at 7.15 P.M.

Please take the above on record.

Thanking you,
Yours faithfully,

For HIGH ENERGY BATTERIES (INDIA) LIMITED,


(S.V. RAJU)
Company Secretary

Encl: as above

Phone : 91-44-24960335, 39279319 Fax: 91-44-24961785, E-mail: hebcnn@md4.vsnl.net.in



Works : Pakkudi Road, Mathur 622 515, Pudukottai District. Phone: 91-431- 2660 323, 2660 324 Fax: 91-4339-250 516 E-mail: info@highenergyltd.com

Accounts Office : Pakkudi Road, Mathur 622 515, Near Trichirappalli, India

Delhi Office : No. B-213, IInd Floor, Phase - 1, Naraina Industrial Area, New Delhi - 110 028. Phone : 91-11-25792559 Fax : 91-11-25792560

LAB / Unit : IV High Energy Batteries (India) Ltd., (Lead Acid Battery Plant) SFNo. 22-24, Rasipuram Road, Mathur - 622 515, Pudukkottai Dist. Phone 91-431-2905554, 2905559

Website : www.highenergyltd.com



HIGH ENERGY BATTERIES (INDIA) LIMITED

HIGH ENERGY BATTERIES (INDIA) LIMITED
Regd. Office: "ESVIN House", 13 Old Mahabalipuram Road, Perungudi, Chennai 600096
Phone:044-24960335, Email: hebcnn@highenergy.co.in
(An ISO 9001:2015 & ISO 14001:2015 Company)
CIN: L36999TN1961PLC004606

Audited Financial results for the Quarter and Year ended 31.03.2022

Rs. in lakhs

S.No	Particulars	3 months ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	a) Revenue from Operations					
	Revenue from Sale of products	2553.08	1653.62	2306.95	7925.74	7752.75
	Other Operating Revenues	11.62	13.57	17.20	29.52	30.72
	b) Other Income	3.82	5.40	3.21	17.90	11.94
	Total Income (a)+(b)	2568.52	1672.59	2327.36	7973.16	7795.41
2	Expenses:					
	a) Cost of Materials Consumed	734.11	591.75	751.89	2692.86	2780.80
	b) Changes in Inventories of finished goods, stock-in-trade and work-in-progress	293.91	0.83	(60.47)	(48.24)	(136.87)
	c) Employee Benefits Expense	465.29	346.43	350.71	1463.95	1215.27
	d) Finance Cost	96.01	86.07	141.60	378.09	512.49
	e) Depreciation and Amortization Expenses	28.43	28.47	29.63	113.45	112.43
	f) Power and fuel	31.51	24.83	23.96	104.46	95.96
	g) Other Expenses	239.00	157.09	388.18	794.69	816.51
	Total Expenses (IV)	1888.26	1235.47	1625.50	5499.26	5396.59
3	Profit before Ordinary Activities after Finance costs but before Exceptional items	680.26	437.12	701.86	2473.90	2398.82
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before Tax (3-4)	680.26	437.12	701.86	2473.90	2398.82
6	Tax Expenses					
	(1) Current Tax	220.15	138.23	38.49	694.39	133.52
	(2) Deferred Tax	(14.93)	(23.06)	148.98	(15.47)	432.37
	Total Tax Expense	205.22	115.17	187.47	678.92	565.89
7	Net profit/(loss) from ordinary activities after Tax(5-6)	475.04	321.95	514.39	1794.98	1832.93
8	Other Comprehensive Income					
	A Items that will not be reclassified to Statement of Profit and Loss					
	(i) Tax on Remeasurement benefit of the defined benefit plans	(210.88)	-	(59.59)	(210.88)	(59.59)
	(ii) Income tax expense on remeasurement benefit of the defined benefit plans	53.07	-	14.96	53.07	14.96
	(iii) Net fair value gain/(loss) on investment in equity instruments through OCI	13.16	(18.34)	4.82	7.37	29.64
	(iv) Income Tax Expenses on gain on Fair valuation of investment in equity instruments through OCI	0.02	0.01	-	-	-
	TOTAL OTHER COMPREHENSIVE INCOME (A+B)	(144.63)	(18.33)	(39.81)	(150.44)	(14.99)
9	Total Comprehensive income for the period	330.41	303.62	474.58	1644.54	1817.94
10	Paid up Equity Share Capital	179.28	179.28	179.28	179.28	179.28
11	Earnings per equity share (face value of Rs 10 /each)					
	Basic	26.50	17.96	28.69	100.12	102.24
	Diluted	26.50	17.96	28.69	100.12	102.24
12	Other Equity	-	-	-	5389.97	4014.35

Place: Chennai
Date: 07.05.2022

N. B. Suresh



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

G. A. Pathanjali

G. A. PATHANJALI
Managing Director



HIGH ENERGY BATTERIES (INDIA) LIMITED



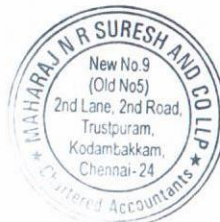
Segment Revenue, Results and Capital Employed (Audited)

S.No	Particulars	3 months ended			Year ended	Year ended
		31.03.2022 (Audited)	31.12.2021 (Unaudited)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.03.2021 (Audited)
		Rs. in lakhs				
1	Segment Revenue					
a)	Aerospace Naval and Power System Batteries	2564.70	1667.19	2324.15	7955.26	7781.93
b)	Lead Acid Storage Batteries	17.89	-	-	17.89	1.54
	Total	2582.59	1667.19	2324.15	7973.15	7783.47
	Less: Inter Segment Revenue	-	-	-	-	-
	Net Sales/Income From Operations	2582.59	1667.19	2324.15	7973.15	7783.47
2	Segment Results (Profit/(Loss) before tax and Interest from each segment					
a)	Aerospace Naval and Power System Batteries	815.20	551.83	876.12	2972.79	3026.08
b)	Lead Acid Storage Batteries	(33.27)	(26.85)	(25.07)	(108.80)	(102.64)
	Total	781.93	524.98	851.05	2863.99	2923.44
	Less:					
i)	Finance Cost	(96.00)	(86.08)	(141.60)	(378.09)	(512.49)
ii)	Other Un-allocable Expenditure	(8.65)	(5.22)	(9.16)	(25.91)	(22.34)
iii)	Unallocable income	2.98	3.43	1.57	13.91	10.21
	Total Profit/(Loss) before Tax	680.26	437.11	701.86	2473.90	2398.82
3	Segment Assets					
a)	Aerospace Naval and Power System Batteries	8957.92	8188.69	8367.74	8957.92	8367.74
b)	Lead Acid Storage Batteries	759.06	786.86	847.81	759.06	847.81
c)	Unallocated	123.23	115.51	144.95	123.23	144.95
	Total	9840.21	9091.06	9360.50	9840.21	9360.50
4	Segment Liabilities					
a)	Aerospace Naval and Power System Batteries	3831.04	3363.45	4660.91	3831.04	4660.91
b)	Lead Acid Storage Batteries	3.85	4.20	9.23	3.85	9.23
c)	Unallocated	436.07	484.55	496.73	436.07	496.73
	Total	4270.96	3852.20	5166.87	4270.96	5166.87

Notes:

- Figures for the last quarter are the difference between the audited figures for the full financial year and the published figures for nine months period upto the third quarter of relevant financial year.
- Figures for the previous period have been regrouped wherever necessary.
- The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at the respective meetings held on 07th May 2022.
- Lead Acid Battery Plant was not operated during the year also due to unremunerative prices.
- The Board of directors at its meeting held on 07th May 2022 have recommended a payment of a dividend of Rs. 15/- (Rupees Fifteen only) per Equity Share of face value of Rs.10/- each for the Financial Year ended 31.03.2022. The same amounts to Rs. 268.92 Lakhs.

Place: Chennai
Date: 07.05.2022



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

G. A. Pathanjali

G. A. PATHANJALI
Managing Director



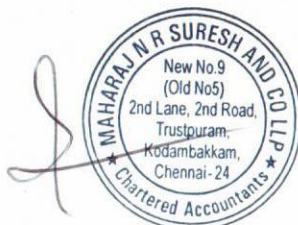
HIGH ENERGY BATTERIES (INDIA) LIMITED

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

Rs. in Lakhs

Particulars	Sch No	As at 31st March, 2022	As at 31st March, 2021
I. ASSETS			
Non-Current assets			
(a) Property, Plant and Equipment	2	3013.10	3073.76
(b) Intangible Assets	2 (a)	6.89	8.88
(c) Intangible Assets under Development	2 (b)	3.60	3.60
(d) Financial Assets			
(i) Investments	3	95.72	88.35
(ii) Other Financial Assets	4	124.39	127.65
(e) Other Non current assets	5	32.33	56.60
		3276.03	3358.84
Current Assets			
(a) Inventories	6	3542.81	2883.12
(b) Financial Assets			
(i) Trade Receivables	7	1969.76	1823.23
(ii) Cash and cash equivalents	8	440.76	553.30
(iii) Bank Balances	9	33.30	4.63
(iv) Others	10	12.33	17.34
(c) Current Tax Assets (Net)	11	6.50	-
(d) Other current assets	12	558.72	720.04
		6564.18	6001.66
Total Assets		9840.21	9360.50
EQUITY AND LIABILITIES			
II. EQUITY			
(a) Equity Share capital	13	179.28	179.28
(b) Other Equity	14	5389.97	4014.35
		5569.25	4193.63
III. LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
Borrowings	15	-	279.02
(b) Deferred Tax Liabilities (Net)	16	397.55	466.09
(c) Provisions	17	42.74	38.50
(d) Other Non Current Liabilities	18	57.07	65.43
		497.36	849.04
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	19	2452.65	3183.82
(ii) Trade Payables			
(A) Total outstanding dues of Small Enterprises and Micro enterprises	20	181.67	91.35
(B) Total outstanding dues of creditors other than Small Enterprises and Micro enterprises	20	229.90	379.64
(iii) Other financial liabilities	21	406.13	241.40
(b) Other current liabilities	22	209.85	213.85
(c) Provisions	23	272.13	199.77
(d) Current Tax Liabilities	24	21.27	8.00
		3773.60	4317.83
Total Equity and Liabilities		9840.21	9360.50

Place: Chennai
Date: 07.05.2022



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

G. A. Pathanjali

G. A. PATHANJALI
Managing Director



SERVING THE NATION
SINCE 1979

HIGH ENERGY BATTERIES (INDIA) LIMITED

HIGH ENERGY BATTERIES (INDIA) LIMITED Statement of Cash Flow for the Year ended 31st March 2022

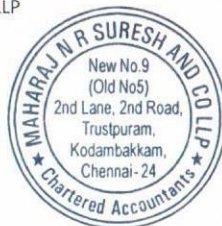
(Rs. in Lakhs)

	Refer Note No.	Year Ended 31.03.2022	Year Ended 31.03.2021
		Audited	Audited
A. Cash flow from Operating Activities:			
Profit before tax		2473.90	2398.82
Adjustments for:			
Depreciation	2 & 2(a)	113.45	112.43
Interest Paid	30	378.09	512.49
Interest received	26	(12.60)	(9.03)
Dividend	26	(1.31)	(2.08)
Profit on sale of Assets	26	(2.00)	(0.08)
Operating Profit before working capital changes		2949.53	3012.55
Adjustments for:			
Trade and Other Receivables	7	(146.53)	(904.88)
Inventories	6	(659.69)	(85.18)
Other current assets	4,5,10 & 12	164.75	(607.08)
Provisions	17 & 23	(134.28)	101.75
Other liabilities	18	(8.36)	(83.73)
Trade and other payables	20 to 22	101.32	(395.21)
Cash generated from operations		2266.74	1038.22
Direct Tax paid net of refund		(658.75)	(113.76)
Net cash from operating activities (A)		1607.99	924.46
B. Cash flow from Investing Activities:			
Purchase / Acquisition of fixed assets	2 & 2(a)	(51.88)	(91.62)
Change in CWIP	2(b)	-	10.60
Sale of Fixed Assets		3.09	0.59
Interest received	26	12.60	9.03
Dividend received	26	1.31	2.08
Net cash used in investing activities (B)		(34.88)	(69.32)
C. Cash flow from Financing Activities:			
Long term bank deposit	9	(29.27)	(9.96)
Unsecured loan repaid during the year	15 & 21	(450.71)	(600.86)
Working Capital Loan	19	(372.25)	592.00
Term loan from Banks received during the year	15 & 21	-	262.49
Term loan from banks Repaid during the year	15 & 21	(187.22)	(41.04)
Dividend paid		(268.32)	
Interest Paid			
Interest as per Statement of Profit & Loss	30	(343.90)	(415.42)
Interest on Unsecured loan paid		(26.73)	(91.87)
Interest on Current Tax		(7.46)	(5.20)
Interest on Current Tax Not Paid		0.21	5.20
Net cash used in financing activities (C)		(377.88)	(507.29)
Net increase in cash and cash equivalents (A+B+C)		(1685.65)	(304.66)
Net increase in cash and cash equivalents (A+B+C)		(112.54)	550.48
Cash and cash equivalents at the beginning of the year		553.30	2.82
Cash and cash equivalents at the end of the year	8	440.76	553.30

Note: Rs.8.55 lakhs has been spent for Social Responsibility Expenses during the year (Previous year Nil)

Vide our Report of even date
For M/s. Maharaj N R Suresh and Co LLP
Chartered Accountants
Firm Reg No: 0019318/S000020

N.R. Suresh
Partner
M.No: 021661



g.A. Sathyanarayanan

Chennai
07.05.2022



HIGH ENERGY BATTERIES (INDIA) LIMITED

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 9001:2008 & ISO 14001:2004 Company)
CIN: L36999TN1961PLC004606

For News Paper Publication

Audited Financial Results for the Quarter and Year Ended 31st March, 2022

Particulars	Quarter Ended 31st	Quarter Ended 31st	Year Ended 31st	Year Ended 31st
	March, 2022	March, 2021	March, 2022	March, 2021
	(Audited)	(Audited)	(Audited)	(Audited)
Total Income from Operations	2568.52	2327.36	7973.16	7795.41
Net Profit / (Loss) for the period [before tax and Exceptional items]	680.26	701.86	2473.90	2398.82
Net Profit / (Loss) for the period before tax [after Exceptional items]	680.26	701.86	2473.90	2398.82
Net Profit / (Loss) for the period after tax (after Exceptional items)	475.04	514.39	1794.98	1,832.93
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	330.41	474.58	1644.54	1,817.94
Equity Share Capital	179.28	179.28	179.28	179.28
Other Equity (excluding Revaluation Reserve) as shown in the Audited Balance Sheet			5389.97	4014.35
Earnings Per Share (of Rs.10/- each)				
Basic	26.50	28.69	100.12	102.24
Diluted	26.50	28.69	100.12	102.24

Notes:

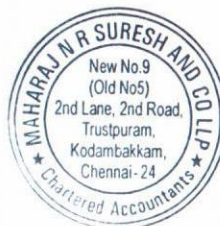
- Figures for the last quarter are the difference between the audited figures for the full financial year and the published figures for nine months period upto the third quarter of relevant financial year.
- Figures for the previous period have been regrouped wherever necessary.
- The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at the respective meetings held on 07th May 2022.
- Lead Acid Battery Plant was not operated during the year also due to unremunerative prices.
- The Board of directors at its meeting held on 07th May 2022 have recommended a payment of a dividend of Rs. 15/- (Rupees Fifteen only) per Equity Share of face value of Rs.10/- each for the Financial Year ended 31.03.2022. The same amounts to Rs. 268.92 Lakhs.
- The above is an extract of the detailed format of Quarterly/Annual 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 / Annual 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 financials section.

Place: Chennai
Date: 07.05.2022

N. B. A. S.

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

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



M/S MAHARAJ N R SURESH AND CO LLP

Chartered Accountants

Independent Auditors' Report

To

The Board of Directors

High Energy Batteries (India) Limited

Chennai 600 096

Report on the audit of the Standalone Financial Results

Opinion

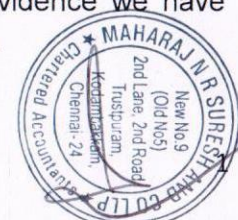
We have audited the accompanying **Standalone** financial results of **High Energy Batteries (India) Limited** ("the Company") for the quarter ended 31st March 2022 and for the year ended 31st March 2022, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the Quarter ended March 31, 2022 as well as for the year to date results for the period from April 1, 2021 to March 31, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

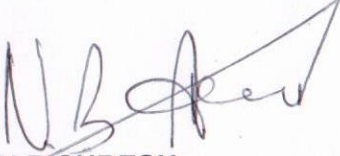
Other Matter

The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year.



MAHARAJ N R SURESH AND CO LLP

Firm Regn. No. 001931S/S000020



N R SURESH

Membership No. 021661

Partner

Chartered Accountants

UDIN: 22021661AIPH407866



Place : Chennai

Date : May 07, 2022



HIGH ENERGY BATTERIES (INDIA) LIMITED

(ISO 9001 : 2008 & ISO 14001 : 2004 Company) CIN L36999TN1961PLC004606



Registered Office :
Esvin House,
P.B. No.5068, Perungudi,
Chennai - 600 096.
India

DECLARATION

[Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015]

It is hereby declared and confirmed that the Auditors' Report on Annual Financial Results of the Company is with unmodified opinion.

This declaration is furnished in deference to the proviso to clause (d) of sub regulation (3) of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

For High Energy Batteries (India) Limited

(G A Pathanjali)
Managing Director

Place: Chennai
Date: 07.05.2022



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