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 STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023 | | | | | | | |
|-----|---|----------------|--------------|-------------------|--------------|--------------|--|--|
| | ₹ Crores | | | | | | | |
| | | 3 months ended | Preceding 3 | Corresponding 3 | Year ended | Year ended | | |
| | | (31/03/2023) | months ended | months ended in | (31/03/2023) | (31/03/2022) | | |
| | Particulars | 1 | (31/12/2022) | the previous year | | | | |
| | | | | (31/03/2022) | | | | |
| | | Audited* | Unaudited | Audited* | Audited | Audited | | |
| 1 | Income | | | | | | | |
| 8 | (a) Revenue from operations | 286.17 | 330.43 | 241.23 | 1,327.73 | 1,206.75 | | |
| | (b) Other Income | 0.16 | 0.03 | 0.91 | 1.10 | 4.69 | | |
| | Total Income | 286.33 | 330.46 | 242.14 | 1,328.83 | 1,211.44 | | |
| 2 | Expenses | | | 1 | ľ | 1 | | |
| | (a) Cost of Materials Consumed | 93.83 | 161.10 | 89.94 | 584.59 | 456.69 | | |
| | (b) Purchases of Stock-in-Trade | 51.64 | 53.89 | 54.24 | 258.29 | 253.73 | | |
| 1 | (c) Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-Trade | 33.30 | (6.56) | | (16.18) | | | |
| l | (d) Employee Benefit Expense | 35.93 | 35.58 | 38.16 | 146.60 | 148.44 | | |
| | (e) Finance costs | 20.73 | 9.57 | 10.43 | 56.64 | 48.03 | | |
| | (f) Depreciation and amortisation expense | 7.05 | 6.88 | 7.02 | 27.39 | 27.47 | | |
| l | (g) Other Expenses | 70.44 | 62.45 | 84.39 | 244.34 | 216.95 | | |
| | Total Expenses | 312.92 | 322.91 | 294.31 | 1,301.67 | 1,161.97 | | |
| 3 | (Loss)/Profit before Tax (1-2) | (26.59) | 1 | (52.17) | | 49.47 | | |
| 4 | Tax Expense | (4.72) | | (13.77) | | 1.99 | | |
| | (a) Current Income Tax | (4.39) | | (4.53) | | 7.68 | | |
| | (b) Deferred Tax | (0.33) | | (9.24) | | (5.69) | | |
| 5 | (Loss)/Profit for the period / year (3-4) | (21.87) | 5.44 | (38.40) | 20.13 | 47.48 | | |
| 6 | Other Comprehensive Income (net of tax) | 1 | 2 | 1 | | 1/25 | | |
| | Items that will not be reclassified to profit or loss | | | | | | | |
| | a) Remeasurement gain/(loss) on defined benefit plans | 0.30 | 0.29 | (2.28) | 1.57 | (1.67) | | |
| | b) Income tax related to above | (0.03) | (0.04) | 0.26 | (0.23) | 0.19 | | |
| 7 | Total Comprehensive Income (5+6) | (21.60) | 5.69 | (40.42) | 21.47 | 46.00 | | |
| 8 | Paid up Equity Share Capital Face Value: ₹5/- per share. | 36.34 | 36.34 | 36,34 | 36.34 | 36.34 | | |
| 9 | Other Equity | 30.34 | 50.54 | 30.54 | 280.21 | 258.75 | | |
| 10 | Earnings Per Share (of ₹ 5/- each)-not annualised | 1 | | | | ===== | | |
| ۳ ا | | (3.01) | 0.75 | (5.28) | 2.77 | 6.53 | | |
| | (a) Basic (b) Diluted | (3.01) | | (5.28) | | 6.53 | | |
| | [[D] Diluted | (3,01) | 3.75 | 0.20 | | | | |

(b) Diluted





| Non-current assets | | | 0 | ₹ Crores |
|--|---|---|----------|--------------|
| A ASSETS | | | Acat | Acat |
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| Non-current assets | | | Audited | Audited |
| Non-current assets | A | ASSETS | | |
| (a) Property, plant and equipment (including Right of Use Assets) (b) Caprital work-in-progress (c) Intangible assets (d) Intangible assets under development (e) Financial Assets (i) Interestments (i) Investments (ii) Loans (iii) Coher financial assets (iv) Caprital Coher for the Market of Coher for Coher f | 1 | | | |
| (b) Capital work-in-progress (c) Intangible assets (d) Intangible assets (e) Financial Assets (f) Investments (fi) Loans (fi) Course financial assets (fi) Loans (fi) Course financial Liabilities (f) Loans (fi) Loans (f | 1 | | | |
| C) Intragible assets under development | | (a) Property, plant and equipment (including Right of Use Assets) | 303.44 | 300.35 |
| C) Intragible assets under development | | (b) Capital work-in-progress | 1.45 | 2.86 |
| (d) Intangible assets under development (e) Financial Assets (i) Investments (ii) Coher financial assets (iii) Other financial assets (iii) Other financial assets (iv) Coher financial assets (iv) Coher financial assets (iv) Coher financial assets (iv) Current tassets (iv) Current tassets (iv) Deferred tax assets (finet) (iv) Current tassets (iv) Individual Assets (iv) Current assets (iv) Current assets (iv) Financial Assets (iv) Current assets (iv) Financial Assets (iv) Current asset | | | | |
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| (g) Other non-current assets (h) Deferred tax assets (net) (h) Financial Assets (net) (h) Financial Assets (net) (h) Financial Assets (net) (h) Financial Assets (net) (net) Color (| | (f) Non current tax assets (Net) | 23.94 | 24.07 |
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| Sub-total - Non-current assets 522.74 537.9 | | | | |
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| Current assets (a) Inventories (b) Financial Assets (c) Financial Assets (d) Trade receivables (d) Trade receivables (d) Trade receivables (d) Cash and cash equivalents (d) Cher balances with banks (di) Cher balances with banks (di) Cash and cash equivalents (di) Cher financial assets (d) Cher current assets (d) Cher current assets (e) Cher capital (e) Equity Share capital (e) Equity (e) Equity Share capital (e) Cher Equity (e) Cher Equity (e) Cher Equity (e) Financial Liabilities (e) Financial Liabilities (e) Financial Liabilities (e) Financial Liabilities (f) Cher current Habilities (f) Ch | | Sub-total - Non-current assets | 522.74 | 537.92 |
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| (a) Inventories | • | la | | |
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| (iv) Loans (v) Other funancial assets (c) Other current assets Sub-total - Current assets Sub-total - Current assets EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Other Equity Sub-total - Total Equity 280.21 258.7 Sub-total - Total Equity 290.21 258.7 Sub-total - Total Equity 200.01 183.5 (ii) Lease liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (b) Provisions Sub-total - Non-current liabilities (a) Financial Liabilities (b) Provisions Sub-total - Non-current liabilities (c) Financial Liabilities (d) Financial Liabilities (e) Financial Liabilities (iii) Other financial liabilities (iii) Cher financial Liabilities (iii) Total current liabilities (iii) Total current liabilities (iii) Current liabilities (iv) Other financial liabilities (iv) Other financial liabilities (iv) Current l | | | 3.72 | 8.24 |
| (v) Other financial assets (c) Other current assets (d) Other Current assets (e) Other current assets (f) Other Equity (f) Equity Share capital (f) Other Equity (g) Equity Sub-total - Total Equity (g) Forwings (g) Ease liabilities (g) Borrowings (g) Ease liabilities (g) Frontisions (g) Frontisions (g) Ease liabilities (g) | | , , | | |
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| Sub-total - Current assets 461.91 410.1 | | (v) Other financial assets | 32.64 | 27.19 |
| Sub-total - Current assets 461.91 410.1 | | (c) Other current assets | 60.76 | 54.08 |
| TOTAL - ASSETS 984.65 945.0 | | | | |
| EQUITY AND LIABILITIES | | oub-total - Current assets | 401.91 | 410.12 |
| EQUITY AND LIABILITIES Equity | | TOTAL - ASSETS | 984.65 | 948.04 |
| Equity (a) Equity Share capital 36.34 36.35 316.55 3295.0 | | | | 7 30.03 |
| Equity (a) Equity Share capital 36.34 36.35 316.55 3295.0 | | TOWNS AND THE PROPERTY OF THE | | |
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| Sub-total - Total Equity 316.55 295.0 | | (a) Equity Share capital | 36.34 | 36.34 |
| Sub-total - Total Equity 316.55 295.0 | | (b) Other Equity | 280.21 | 258.75 |
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| (i) Borrowings 208.01 183.5 (ii) Chease liabilities 18.54 19.8 (iii) Other financial liabilities 3.03 3.0 (b) Provisions 4.93 6.1 Sub-total - Non-current liabilities 234.51 212.5 3 Current liabilities (a) Financial Liabilities 165.66 187.1 (i) Borrowings 165.66 187.1 187.1 187.1 (ii) Lease liabilities 5.83 5.0 (iii) Trade payables 16.98 13.1 Total outstanding dues of micro enterprises and small enterprises 16.98 13.1 Total outstanding dues of creditors other than micro enterprises and small enterprises 154.88 151.6 (iv) Other financial liabilities 15.67 14.7 (b) Other current liabilities 53.80 40.0 (c) Provisions 14.42 15.4 (d) Current tax liabilities (Net) 6.35 13.2 Sub-total - Current liabilities 433.59 440.4 | 2 | | | |
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| (iii) Other financial liabilities 3.03 3.0 (b) Provisions 4.93 6.1 Sub-total - Non-current liabilities 234,51 212,5 3 Current liabilities 165,66 187.1 (i) Borrowings 165,66 187.1 (ii) Lease liabilities 5.83 5.0 (iii) Trade payables 16.98 13.1 Total outstanding dues of micro enterprises and small enterprises 16.98 13.1 Total outstanding dues of creditors other than micro enterprises and small enterprises 154.88 151.6 (iv) Other financial liabilities 15.67 14.7 (b) Other current liabilities 53.80 40.0 (c) Provisions 14.42 15.4 (d) Current tax liabilities (Net) 6.35 13.2 Sub-total - Current liabilities 433.59 440.4 | | ,, | | |
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| (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (iii) Trade payables Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other current liabilities (iv) Other current liabilities (iv) Other financial | | Sub-total - Non-current habitities | 234,51 | 212,54 |
| (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (iii) Trade payables Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other current liabilities (iv) Other current liabilities (iv) Other financial | 3 | Current liabilities | | |
| (i) Borrowings 165.66 187.1 (ii) Lease liabilities 5.83 5.0 (iii) Trade payables 16.98 13.1 Total outstanding dues of micro enterprises and small enterprises 16.98 13.1 Total outstanding dues of creditors other than micro enterprises and small enterprises 154.88 151.6 (iv) Other financial liabilities 15.67 14.7 (b) Other current liabilities 53.80 40.0 (c) Provisions 14.42 15.4 (d) Current tax liabilities (Net) 6.35 13.2 Sub-total - Current liabilities 433.59 440.4 | - | | | |
| (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (iv) Other current liabilities (c) Provisions (d) Current tax liabilities (Net) Sub-total - Current liabilities 5.83 5.0 16.98 13.1 154.88 151.6 154.88 151.6 15.67 14.7 15.4 15.4 15.4 15.4 15.4 15.4 15.4 15.4 | | | . | |
| (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net) Sub-total - Current liabilities 10.98 13.1 154.88 151.67 14.7. 15.47 15.49 15.40 15.40 15.40 15.40 15.41 15.41 15.41 15.42 15.42 15.42 15.43 15.43 15.44 15.44 15.44 15.44 15.45 15.4 | | | | |
| (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net) Sub-total - Current liabilities 10.98 13.1 154.88 151.67 14.7. 15.47 15.49 15.40 15.40 15.40 15.40 15.41 15.41 15.41 15.42 15.42 15.42 15.43 15.43 15.44 15.44 15.44 15.44 15.45 15.4 | | (ii) Lease liabilities | 5.83 | 5.00 |
| Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net) Sub-total - Current liabilities 16.98 151.6 154.88 151.6 154.88 151.6 15.67 14.7 15.4 | | | | |
| Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net) Sub-total - Current liabilities 151.67 14.7 15.67 14.7 15.67 14.7 15.4 15.67 14.7 15.4 15.4 15.4 15.67 14.7 15.4 | | , , <u>-</u> , | 16.00 | 10 10 |
| 154.88 151.66 154.88 151.67 14.70 154.88 151.67 14.71 15.67 14.72 15.67 14.73 15.67 14.74 15.67 14.74 15.47 | | | 16.98 | 13.13 |
| 154.88 151.66 154.88 151.67 14.70 154.88 151.67 14.71 15.67 14.72 15.67 14.73 15.67 14.74 15.67 14.74 15.47 | | Total outstanding dues of creditors other than micro enterprises and small | 154.00 | 454 (0 |
| (iv) Other financial liabilities 15.67 14.7 (b) Other current liabilities 53.80 40.0 (c) Provisions 14.42 15.4 (d) Current tax liabilities (Net) 6.35 13.2 Sub-total - Current liabilities 433.59 440.4 | | enterprises | 154.88 | 151.69 |
| (b) Other current liabilities 53.80 40.0 (c) Provisions 14.42 15.4 (d) Current tax liabilities (Net) 6.35 13.2 Sub-total - Current liabilities 433.59 440.4 | | • | 15 /5 | 14.00 |
| (c) Provisions 14.42 15.4 (d) Current tax liabilities (Net) 6.35 13.2 Sub-total - Current liabilities 433.59 440.4 | | | | |
| (c) Provisions 14.42 15.4 (d) Current tax liabilities (Net) 6.35 13.2 Sub-total - Current liabilities 433.59 440.4 | | (b) Other current liabilities | 53.80 | 40.08 |
| (d) Current tax liabilities (Net) Sub-total - Current liabilities 6.35 13.2 433.59 440.4 | | 1 ' ' | 14 42 | 15.40 |
| Sub-total - Current liabilities 433.59 440.4 | | 1 '' | | |
| SOUSTRIE | | | | |
| SOUSTRIE | | Sub-total - Current liabilities | 433.59 | 440.41 |
| | | OUSTR. | | |
| TOTAL EQUITY AND LIABLE AT 948.65 948.05 948.05 | | | | 640.51 |
| | | ITOTAL ECOLLA AND FIARK WEST & // | 984.65 | 948.04 |

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Eveready industries India Limited

Standalone Statement of Cash Flow for the year ended March 31, 2023

| Particulars | | For the year March 31, 2023 | | For the year March 31, 2022 | |
|---|----------|--------------------------------|----------|--------------------------------|--|
| | ₹ Crores | ₹ Crores | ₹ Crores | ₹ Crores | |
| A. Cash flow from operating activities | | | | | |
| Profit before tax | i i | 27.16 | 4 | 49.47 | |
| Adjustments for: | | | | | |
| Depreciation and amortisation expenses | 27.39 | | 27.47 | | |
| Profit on sale of property, plant and equipment | (0.75) | | (0.39) | | |
| Finance costs | 56.64 | 1 | 48.03 | | |
| Interest and other income | (0.36) | | (4.29) | | |
| Allowance for doubtful trade receivables, advances and inventories | 0.41 | | 25.37 | | |
| Provision for indirect taxes | 0.37 | 1 | 0.13 | | |
| Net unrealised foreign exchange loss/(galn) | (0.03) | 83.67 | 0.07 | 96.39 | |
| Operating profit before working capital changes | | 110.83 | | 145.86 | |
| Changes in working capital: | 1 1 | | | | |
| Adjustments for (increase) / decrease in operating assets: | | | | | |
| Inventories | (15.91) | | 0.32 | | |
| Trade receivables | (70.23) | | (0.36) | | |
| Loans (current and non-current) | 0.46 | 1 | 0.13 | | |
| Other assets (current and non-current) | (0.76) | | 1.49 | | |
| Other financial assets (current and non-current) | (5.28) | | 11.15 | | |
| Adjustments for increase / (decrease) in operating liabilities: | 4 | | | | |
| Trade payables | 7.06 | | (15.73) | | |
| Other financial liabilities (current and non-current) | 1.69 | ľ | (2.69) | | |
| Other liabilities (current and non-current) | 13.72 | ė, | (2.27) | | |
| Provisions (current and non-current) | (0.98) | (70.23) | (3.88) | _(11.8 | |
| Cash generated from operations (after exceptional items) | 1 | 40.60 | | 134.0 | |
| Income taxes (paid)/refund | | (3.40) | | 1.23 | |
| Net cash generated from operating activities (A) | | 37.20 | | 135.2 | |
| B. Cash flow from investing activities | | 1 | | | |
| Purchase of Property, plant and equipment and intangible assets, including capital advances | (24.41) | | (11.88) | | |
| Proceeds from sale of property, plant and equipment | 0.20 | | 0,42 | | |
| Deposit with banks | 4.40 | | 4.65 | | |
| Loan given to others | - | | (52.78) | | |
| Loan realised from others | | | 2.00 | | |
| Interest received | 0.36 | | 2.29 | | |
| Net cash used in investing activities (B) | | (19.45) | | (55.30 | |
| C. Cash flow from financing activities | 1 1 | | | • | |
| Proceeds from non-current borrowings | 209.18 | | 49.15 | | |
| Repayment of non-current borrowings | (218.50) | | (101.86) | 100 | |
| Proceeds from other current borrowings | 78.71 | | 24.50 | | |
| Repayment of other current borrowings | (81.75) | | (21.94) | | |
| Finance cost | (38.17) | | (48.32) | | |
| Principal payment of lease liabilities | (8.56) | E | (9.54) | | |
| Net cash used in financing activities (C) | , , , | (59.09) | ,, | (108.0 | |
| Net decrease in cash and cash equivalents (A+B+C) | | (41.34) | | (28.0 | |
| Cash and cash equivalents at the beginning of the year | 12 | 43.78 | | 71.8 | |
| Cash and cash equivalents at the end of the year | | 2.44 | | 43.7 | |

Reconciliation of Closing Cash and Cash Equivalents with Standalone Statement of Assets and Liabilities

| Particulars | For the year March 31, 2023 ₹ Crores | For the year March 31, 2022 ₹ Crores | |
|-----------------------------------|--------------------------------------|--|--|
| Cash and cash equivalents | | 1 010100 | |
| (a) Cash in hand | 0.06 | 0.07 | |
| (b) Balances with banks | İ | | |
| - In current accounts | 2.38 | 43.71 | |
| Total - Cash and cash equivalents | 2.44 | 43.78 | |





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 May 09, 2023.
- 2. The figures for the quarter ended March 31, 2023 and March 31, 2022 are the balancing figures between the audited figures in respect of full financial year and the published year-to-date figures up to the 3rd quarter of the current financial year and previous financial year.
- 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.
- 4. 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 Crores, 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.
- 5. Figures of the previous quarters/year have been regrouped/rearranged wherever considered necessary.

EVEREADY INDUSTRIES INDIA LTD

Kolkata Suvamoy Saha May 09, 2023 Managing Director





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 CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023

| | | | | | | ₹ Crores |
|----------|--|------------------|----------------|------------------------|------------------|----------------|
| | | 3 months ended | Preceding 3 | Corresponding 3 | Year ended | Year ended |
| | L | (31/03/2023) | months ended | months ended in | (31/03/2023) | (31/03/2022) |
| | Particulars | | (31/12/2022) | the previous year | | |
| | i . | | 77 10 1 | (31/03/2022) | | |
| 1 | Income | Audited* | Unaudited | Audited* | Audited | Audited |
| 1 | | 200.45 | 220.40 | 247.00 | 4 000 00 | 1 004 57 |
| | (a) Revenue from operations (b) Other Income | 286.17 7.64 | 330.43 | 241.23 | 1,327.73 | 1,206.75 |
| | Total Income | 293.81 | 0.04 330.47 | 0.93 242.1 6 | 8.60 1,336.33 | 4.71 |
| 2 | Expenses | 293.01 | 330.47 | 242.10 | 1,330,33 | 1,211,46 |
| _ | (a) Cost of Materials Consumed | 93,83 | 161.10 | 89.94 | 584.59 | 456.69 |
| | | 1 | 53.89 | 54.24 | 258.29 | |
| | (b) Purchases of Stock-in-Trade | 51.64 | | | | 253.73 |
| | (c) Changes in Inventories of Finished Goods, Work-in-progress & Stock-in-Trade | 33.30 | (6.56) | 10.13 | (16.18) | 10.66 |
| | (d) Employee Benefits Expense | 35.93 | 35.58 | 38.16 | 146.60 | 148.44 |
| | (e) Finance costs (f) Depreciation and amortisation expense | 20.73 7.05 | 9.57 6.88 | 10.45 7.02 | 56.64 27.39 | 48.05 27.47 |
| | (g) Other Expenses | 70.44 | 62.46 | 84.40 | 244.34 | 216.62 |
| | Total Expenses | 312.92 | 322.92 | 294.34 | 1,301.67 | 1,161.66 |
| 3 | (Loss)/ Profit before exceptional items, Share of loss of investments and tax (1 - 2) | (19.11) | 7.55 | (52.18) | 34,66 | 49.80 |
| 4 | Share of net loss of associates | (15.11) | / | (5=10) | 02.00 | (1.37) |
| 5 | (Loss)/Profit before tax (3+4) | (19,11) | 7,55 | (52,18) | 34.66 | 48.43 |
| 6 | Tax Expense | , , | | (13.77) | | 1,96 |
| ٥ | (a) Current Income Tax | (4.72) (4.39) | | , , | 4.03 | 7.65 |
| | (b) Deferred Tax | (0.33) | | (4.53) (9.24) | | (5.69) |
| 7 | (Loss)/Profit for the period/year (5 - 6) | (14.39) | | (38,41) | | 46.47 |
| 8 | Other Comprehensive Income (net of tax) | (14.37) | 3.44 | (30.21) | 27.05 | 30.47 |
| ľ | | | | | | 72 |
| | i) Items that will not be reclassified subsequently to profit or loss | 200 | 0.00 | (2.20) | 1 | (|
| | a) Remeasurement gain/(loss) on defined benefit plans | 0.30 | 0.29 | (2.28) | 1.57 | (1.67) |
| | b) Income tax related to above | (0.03) | | 0.25 | (0.23) | 0.18 |
| | ii) Exchange differences in translating the financial statements of foreign operations | (0.03) | | 0.09 | 0.42 | 0.16 |
| 9 | Total Comprehensive Income (7+8) | (14.15) | 5.80 | (40.35) | 29.39 | 45.14 |
| | D. C. Carlo and A. C. Carlo and A. Carlo | i | | | | |
| | Profit for the year attributable to: | (2.4.00) | 5.44 | (00.41) | 00.00 | 46.45 |
| | - Owners of the Company | (14.39) | 5.44 | (38.41) | 27.63 | 46.47 |
| | - Non-controlling interest | | | (20.44) | | 10.00 |
| | | (14.39) | 5.44 | (38.41) | 27.63 | 46.47 |
| | Other Comprehensive Income for the year attributable to: | | | | | |
| | - Owners of the Company | 0.24 | 0.36 | (1.94) | 1.76 | (1.33) |
| | - Non-controlling interest | | | | | |
| | | 0.24 | 0.36 | (1.94) | 1.76 | (1.33) |
| | Total Comprehensive Income for the year attributable to: | | | | | |
| l | - Owners of the Company | (14.15) | 5.80 | (40.35) | 29.39 | 45.14 |
| | - Non-controlling interest | | | | | - |
| _ | | (14.15) | 5.80 | (40.35) | 29.39 | 45.14 |
| | D. I. D. W. G. G. N. I. D. W. J. T. C. | 27.51 | 24.24 | 24.24 | 36.34 | 36.34 |
| 10 | Paid up Equity Share Capital Face Value: ₹ 5/- per share. | 36.34 | 36.34 | 36.34 | 283.09 | 253.72 |
| 11 12 | Other Equity Earnings Per Share (of ₹ 5/- each) -not annualised | | - | - | 283.09 | [2.0./2 |
| 12 | | (1.08) | 0.75 | (5,28) | 3.80 | 6.39 |
| | (a) Basic | (1.98) | | (5.28) | | 6,39 |
| | (b) Diluted | (1.98) | 0./5 | [3.26] | 3.00 | 0.37 |

*Refer Note 2





CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

₹ Crores

| | | | ₹ Crores |
|-----|--|--------------|--------------|
| | | As at | As at |
| | Particulars | (31/03/2023) | (31/03/2022) |
| | | Audited | Audited |
| A | ASSETS | | F-1 |
| 1 | Non-current assets | | |
| | (a) Property, plant and equipment (including Right of Use Assets) | 303.44 | 300.35 |
| | (b) Capital work-in-progress | 1.45 | 2.86 |
| à. | (c) Other Intangible assets | 6.19 | 4.69 |
| | (d) Intangible assets under development | - | 1.27 |
| 7 | (e) Financial Assets | | |
| | (i) Investments | 7.50 | - |
| | (ii) Loans | 0.55 | 0.81 |
| | (iii) Other financial assets | 7.84 | 8.01 |
| | (f) Non current tax assets (net) | 23.94 | 24.07 |
| | M | | |
| | (g) Other non-current assets | 7.19 | 13.09 |
| | (h) Deferred tax assets (net) | 161.98 | 172.61 |
| | Sub-total-Non-current Assets | 520.08 | 527.76 |
| | | | |
| 2 | Current assets | | |
| | (a) Inventories | 259.65 | 240.72 |
| | (b) Financial Assets | | |
| | (i) Trade receivables | 102.39 | 35.58 |
| | (ii) Cash and cash equivalents | 3.31 | 44.85 |
| | (iii) Other balances with banks | 3.75 | 8.28 |
| | (iv) Loans | 0.32 | 0.53 |
| | (v) Other financial assets | 32.65 | 27.19 |
| | (c) Other current assets | 60.77 | 54.10 |
| | | | 1 122 |
| 71 | Sub-total-Current Assets | 462.84 | 411.25 |
| | | | 200.04 |
| | TOTAL ASSETS | 982.92 | 939.01 |
| _ 1 | | | |
| В | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | (a) Equity Share capital | 36.34 | 36.34 |
| | (b) Other Equity | 283.10 | 253.72 |
| | Sub-total - Total Equity | 319.44 | 290.06 |
| | | | _ |
| | Liabilities | | |
| 2 | Non-current liabilities | * | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 208.01 | 183.54 |
| | | | |
| | (ii) Lease liabilities | 18.54 | 19.84 |
| | (iii) Other financial liabilities | 3.03 | 3.03 |
| | (b) Provisions | 4.93 | 6.12 |
| | Sub-total - Non-current liabilities | 234.51 | 212.53 |
| | | | |
| 3 | Current liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 165.66 | 187.12 |
| | (ii) Lease liabilities | 5.83 | 5.00 |
| | (iii) Trade payables | | |
| | Total outstanding dues of micro enterprises and small enterprises | 16.98 | 13.13 |
| | Total outstanding dues of creditors other than micro enterprises and small | 150.26 | 147.69 |
| | enterprises | 150,20 | 147.09 |
| | (iv) Other financial liabilities | 15.67 | 14.73 |
| | (b) Other current liabilities | 53.80 | 40.08 |
| | (c) Provisions | 14.42 | 15.40 |
| | | 6.35 | 13.27 |
| | (d) Current tax liabilities (net) | | |
| | | | |
| | Sub-total - Current liabilities | 428.97 | 436.42 |
| | Sub-total - Current liabilities TOTAL - EQUITY AND LIABILITY FOR | 982.92 | 939.01 |

Eveready industries india Limited Consolidated Statement of Cash Flow for the year ended March 31, 2023

| Particulars | Particulars For the year e | | For the year e 31, 20 | |
|--|----------------------------|----------|--------------------------|----------|
| | ₹ Crores | ₹ Crores | ₹ Crores | ₹ Crores |
| A. Cash flow from operating activities | | - | | |
| Profit before tax | 1 1 | 34.66 | | 48.43 |
| Adjustments for: | 1 1 | | | |
| Depreciation and amortisation expenses | 27.39 | | 27.47 | |
| (Profit)/Loss on sale of property, plant and equipment | (0.75) | | (0.40) | |
| Finance costs | 56.64 | | 48.05 | |
| Interest and other income | (0.36) | | (4.29) | |
| Fair value gain on financial instruments through profit and loss | (7.50) | | - 1 | |
| Allowance for doubtful trade receivables, advances and inventories Provision for indirect taxes | 0.41 0.37 | | 25.37 0.13 | |
| Share of loss in Associate | - | | 1.37 | 20 |
| Net unrealised foreign exchange loss/(gain) | (0.02) | 76.18 | 0.07 | 97.77 |
| Operating profit before working capital changes | | 110.84 | 2.00 | 146.20 |
| Changes in working capital: Adjustments for (increase) / decrease in operating assets: | | | | |
| Inventories | (15,91) | | 0.32 | |
| Trade receivables | (70.23) | | (0.36) | |
| Loans (current and non-current) | 0.46 | 100 | 0.13 | |
| Other assets (current and non-current) | (0.76) | | 1,14 | |
| Other financial assets (current and non-current) | (5.28) | | 11.15 | |
| Adjustments for increase / (decrease) in operating liabilities: | . 1 | | - 1 | |
| Trade payables | 6.45 | ñ | (16.88) | |
| Other financial liabilities (current and non-current) | 1.69 | | (2.70) | |
| Other liabilities (current and non-current) | 13.72 | | (2.26) | |
| Provisions (current and non-current) | (0.98) | (70.84) | (3.88) | (13.34 |
| Cash generated from operations (after exceptional items) | | 40.00 | , , | 132.86 |
| Income taxes refund / (paid) | 1 1 | (3.41) | | 1.10 |
| Net cash generated from operating activities (A) | 1 1 | 36.59 | | 133.96 |
| B. Cash flow from investing activities | | | | |
| Purchase of Property, plant and equipment and intangible assets, including capital advances | (24,41) | | (11.88) | |
| Proceeds from sale of property, plant and equipment | 0.20 | | 0.42 | |
| Deposits with Banks | 4.40 | | 4.65 | |
| Payment for accrued liability towards guarantees | - 1 | | (52.78) | |
| Loan realised from others | - 1 | | 2.00 | |
| Interest received | 0.36 | | 2.30 | |
| Net cash used in investing activities (B) | | (19.45) | | (55.29 |
| C. Cash flow from financing activities | | | | 142 |
| Proceeds from non-current borrowings | 209.18 | | 49.15 | |
| Repayment of non-current borrowings | (218.50) | | (101.87) | |
| Proceeds from other current borrowings | 78.71 | | 24.50 | |
| Repayment of other current borrowings | (81.75) | | (21.94) | |
| Finance cost | (38.17) | | (48.33) | |
| Principal payment of lease liabilities | (8.56) | | (9.54) | |
| Net cash used in financing activities (C) | 1 2 | (59.09) | | (108.03 |
| Net decrease in cash and cash equivalents (A+B+C) | | (41.95) | | (29.36 |
| Cash and cash equivalents at the beginning of the year | | 44.84 | | 74.05 |
| Effect of exchange differences on restatement of foreign currency cash and cash equivalents | | 0.42 | | 0.16 |
| Cash and cash equivalents at the end of the year | | 3.31 | | 44.85 |

Reconciliation of Closing Cash and Cash Equivalents with Consolidated Statement of Assets and Liabilities

| Paralaulaus . | | As at March 31, 2023 | As at March 31, 2022 ₹ Crores | |
|-----------------------------------|---|----------------------|----------------------------------|--|
| Particulars | | ₹ Crores | | |
| Cash and cash equivalents | | | 53000 | |
| a) Cash in hand | | 0.06 | 0.07 | |
| b) Balances with banks | 1 | - | - | |
| In current accounts | * | 3.25 | 44.78 | |
| Total - Cash and cash equivalents | | 3.31 | 44.85 | |





NOTES:

- 1. The above results were reviewed by the Audit Committee and approved by the Board of Directors of Eveready Industries India Ltd. (the "Company") at its meeting held on May 09, 2023.
- 2. The figures for the quarter ended March 31, 2023 and March 31, 2022 are the balancing figures between the audited figures in respect of full financial year and the published year-to-date figures up to the 3rd quarter of the current financial year and previous financial year.
- 3. The consolidated results of the Group include the results of the Company and its subsidiaries, Greendale India Limited and Everspark Hong Kong Private Limited.
- Preferred Consumer Products Private Limited ceased to be an associate of the Company with effect from March 20, 2023. Consequently, fair value gain of Rs 7.50 crores has been recognised and shown as other income.
- 5. The consolidated results have been prepared in accordance with the principles and procedures as set out in the Ind AS 110 "Consolidated Financial Statements".
- 6. 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.
- 7. 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 Crores, 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.
- 8. Figures of the previous quarters/year have been regrouped/rearranged wherever considered necessary.

EVEREADY INDUSTRIES INDIA LTD

S.

Kolkata May 09, 2023 Suvamoy Saha Managing Director



