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## **Eveready industries india ltd annual report**



The internal financial controls are adequate and areoperation as required under the said section and Rule 5(2) & 5(3) of thesaid Rules forms a part of this Report and are available at the Registered Office of the Company during working hours before the Annual General Meeting and shall be made available to any Member on request. However the pandemic situation remains volatile with the second wave and the consequent lockdown/restrictive measuresbeing extended in the ensuing financial year also. The remuneration payable to the Cost Auditorsfor the said year is being placed for ratification by the Members at the forthcomingAnnual General Meeting. The Company maintains necessary cost records as specified underSection 148(1) of the Act in respect of the specified products. SECRETARIAL AUDITORPursuant to Section 204 of the Companies Act 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014 the Secretarial Audit of the Company Secretarial Audit of unmodified opinion on the internalfinancial controls on financial controls on financial statements and Investments and Investm Report.PARTICULARS OF CONTRACTS/ARRANGEMENTS/ TRANSACTIONS WITH RELATED PARTIESRelated party transactions entered into during the year under review were on arm'slength basis in the ordinary course of business for the operational and administrative benefits of the ssenisubot eud .6dna ;ylevitceffegnitarepo erew dna etauqeda era slortnoc laicnanif lanretni hcus taht dna ynapmoCeht yb dewollof eb ot slortnoc laicnanif lanretni nwod dial dah srotceriD eht .slliks eeyolpme gnivorpmi nielor evitca na gniyalp dna ecnamrofrep desab tirem sdrawer hcihw tnemeganaM ecruoseR namuHfo metsys a ni seveileb ynapmoC ruoy .tekram eht ni ytidiuqil fo kcal tnatluser eht dna cimednap91-DIVOC eht yb desuac tuollaf cimonoce daerpsediw eht gniredisnoc sgnidnatstuo eht fotnemyaper rof seinapmoc reworrob eht ot 1202 82 yraurbeF llit emit nevig dah ynapmoC ehT.1202 13 hcraM ta sa gnidnatstuo gniyl erew serorC 14.86 sR ot gnitnuoma noereht tseretnidna serorC 92.984 sR ot gnitnuoma selbarevocer dna stisoped eseht fo emos revewoH .4; seitiralugerrirehto dna duarf gnitceted dna gnitneverp rof dna ynapmoC eht fo stessa eht gnidraugefasrof 3102 tcA seinapmoC eht fo snoisivorp eht htiw ecnadrocca ni sdrocer gnitnuoccaetauqeda fo ecnanetniam eht ROF ERAC TNEICIFFUS DNA REPORP NEK at dah srotceriD eht .etisbew s'ynapmoC ruoy no elbaliava osla era sliated hcuS .secnailppAdna gnithgiL fo stnemges eht ot elbatubirtta ylniam saw raey eht rof revonrut talf ehTstcepsorP.emoc ot sraey eht ni htworg revonrut edivorp ot detcepxe si yrogetacsiht revewoH .noitacifirtcele larur fo evitaitini s'tnemnrevoG dna semocnielbasopsid gniworg htiw secnailppa fo tnemges tcudorp eht morf emoc osla lliw htworG.ytilibatiforp dna htworg htob rof laitnetop htiw - taebpu suhtsi kooltuo ehT .elpoep sti si shtgnerts yek s'ynapmoC ruoy fo enOSNOITALER EEYOLPME.draoB eht yb detpecca erew raey eht gnirud eettimmoC tiduA ehtyb edam snoitadnemmocer llA .deviecer neeb sah debircserp sa ecnednepedni fo airetirc eht htiw teem yllaudividniyeht taht akkiS .rM dna tagahB .rM morf )s(noitaralced yrasseceN .raey eht gnirudserorC 59.11 sR fo ssol a derrucni tI .serianimuL fonoitubirtsid ROF SBUH LACIRTCELE PAT OT DENNALP GNIEB ERA SNALP NISNAPXE REHTRUF certain decisions are taken by the Board through circulation from time to time. Whilst best efforts would be made to recover the outstandings from the companiesin view of the aforesaid legal development the Company has considered it prudent to make the exceptional adjustments without prejudice to any of the legal rights and remedies torecover all the due amounts. DIVIDENDYour Directors do not recommend any dividend for the year under review due tounavailability of profits.TRANSFER TO RESERVESThere was no transfer to General Reserves during the year under review.OPERATIONAL REVIEW b STATE OF THE COMPANY'S AFFAIRS Batteries b FlashlightsThe battery category was benefitted by the decline in imports of poor quality productsfrom China post implementation of BIS standards and generation of a healthy demand as the country started to open up after the initial phase of national lockdown. It may be noted that a certain amount of penalty will belevied on the Company as it had also earlier filed an application under the Lesser PenaltyRegulations under the Lesser PenaltyRegul and the Company has initiated legal proceedings for the recovery of the amountdue in respect of the amountdue in r Company's associate. None of the Company's personnel have beendenied access to the Audit Committee. ANNUAL RETURNThe Annual Return in the prescribed format in accordance with the Company's personnel have beendenied access to the Audit Committee. ANNUAL RETURNThe Annual Return in the prescribed format in accordance with the Company's personnel have beendenied access to the Audit Committee. ANNUAL RETURNThe Annual Return in the prescribed format in accordance with the Company's personnel have beendenied access to the Audit Committee. ANNUAL RETURNThe Annual Return in the prescribed format in accordance with the Company's personnel have been denied access to the Audit Committee. 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Inthe opinion of the Board Mr. Bhagat and Mr. Sikka are eligible for their individual appointments having the requisite integrity expertise and experience and fulfilling theconditions specified in the Companies Act 2013 and the SEBI (Listing Regulations) as Independent Directors of the Company. Mr. Utsav Parekh and Mr. Girish Mehta were appointed as Additional Directors oftheCompany in the capacity of Non-Executive Directors to hold office till the ensuing Annual General Meeting and also as Non-Executive Directors of the Company liable to retire byrotation effective January 28 2021 and April 212021 respectively subject to theapproval of the shareholders at the forthcoming Annual General Meeting. Requisite Notices have been received from Members proposing the appointments of the said Independent Directors and Non-Executive Directors and Non-Executive Directors and devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively. DIRECTORSMr. Roshan Louis Joseph has been appointed as an Independent Director for a period offive years effective October 4 2019 at the 85th Annual General Meeting of the Company.Mr. Sourav Bhagat and Mr. Sunil Sikka were appointed as Additional Directors of the Company in the capacity of Independent Directors to hold office till the ensuing Annual General Meeting and also as Independent Directors of the Company not liable to retire byrotation for a period of five consecutive years effective January 282021 and April 212021 respectively subject to the approval of the shareholders itisoped itseug, emase ni raeytnerruc allen ©Åhcnon, itnedecerp inna ilgen otnat ni otnat iD. enoizanimulli e elitatrop aigrene id ominonis onos ehc llecrewopdnA ydaerevE - ehcram eus ella israttada etnellecce otavort onnah ittodorp itseuQ. 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The details of the remuneration of each director to the medianemployee's remuneration and other particulars and details of employees in terms of Section197(12) read with Rule 5 of the Companies (Appointment and Remuneration of ManagerialPersonnel) Rules 2014 forms a part of this Report as Annexure 3. However both the segments had very healthy EBIDTA duringthe year - batteries at Rs 207.38 Crores and flashlights at Rs 39.14 Crores - mainly due to favourable commodity prices fiscal benefits from the manufacturing unit at Assamoverall cost conservation and lower overheads as various establishments of the Companycontinued to run in a limited manner in the midst of the pandemic - mitigating the adverseimpact of a depreciating rupee. Jani Independent Director resigned from the Board of Directorseffective December 12 2020. The developed economies ¢Ã especially a few Western Europe countries are still s... Towards this your Company launched a range of fans andappliance products namely. With Depreciation of Rs27.23 Crores (previous year- Rs 70.41 Crores) and a charge for Exceptional Items of Rs629.70 Crores (previous year gain - Rs 151.59 Crores) Loss after Taxation stood at Rs 77.97 Crores in the previous year as against a Profit of Rs 179.57 Crores in the previous year. Net accumulated losses stood at Rs 77.97 Crores. Exceptional Items consist of provision for outstanding amounts of intercorporatedeposits and recoverables write-off for interest accrued on such deposits andrecoverables and write-off for outstanding capital advance as on March 31 2021. There was also synergyin these products with the existing network of your Company. The Annual Report on CSR Activities to be included in the Report containing a brief outline ofthe CSR Policy the composition of the CSR Committee and requisite particulars inclusive ofthe initiatives taken as well as the expenditure on CSR activities forms a part ofthis Report as Annexure 2.DIRECTORS' RESPONSIBILITY STATEMENTPursuant to the requirement under Section 134 ofthe Companies Act 2013 the Directors taken that:1. All material risks facedby the Company are identified and assessed by the Risk Management Steering Committee. The Company will continue to monitorfuture economic conditions and its consequent impact on the business operations given theuncertain nature of the pandemic. SUBSIDIARIES ASSOCIATES b CONSOLIDATED FINANCIAL STATEMENTSYour Company's subsidiary at Hong Kong Everspark Hong Ko turnover during the current year (Nil during FY 201920). There were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention Prohibition and Redressal) Act 2013. Preferred Consumer Products Private Limited registered aturnover of Rs 5.30 Crores during the current year. Though the demand is likely to remain muted for some time in the future due to the raging pandemic market responseand results have been quite encouraging in the category. FINANCETight control was kept over the finances of your Company's share of loss amounted to Rs 3.59 Crores during the year. A Statement in Form AOC -1 containing the said Companies are available on the website of the Company. Furthermorethere was a disturbance in the overall supply chain for imports due to the pandemic whichhelped the domestic manufacturers. There were no contracts/ arrangements/transactions with relatedparties which could be considered as material and which may have a potential conflict withthe interest of the Company at large. Your Company filed an appeal and stay application before the National Company Law Appellate Tribunal New Delhi (NCLAT) against the CCI's said Order. The NCLAT vide its order dated May 09 2019 has stayed the penalty amount within 15 days with the Registrar of the NCLAT whichhas been duly deposited by your Company. In terms of the aforesaid legal advice your Company has been advised that the matter should be recognized as a contingent liability as defined underInd-AS 37 and there should be no adjustment required in the financial statements of the Company in accordance with Ind-AS 10. However this hasto be seen in the perspective of large unorganized market which is estimated at the samesize as the organized market. With lockdown relaxations and removals beingannounced from time to time all efforts were made to scale up operations within the prescribed guidelines and your Company could make a decent recovery in terms of turnoverand profitability from the second quarter of the year. A capital advance of Rs 72.00 Crores paidto a company pursuant to a Memorandum of Understanding (M0U) executed on September 262018 for assignment of leasehold rights of a property was lying outstanding as on March31 2021. Your Board would like to place on record its appreciation ofemployees for their contributions to the business. This range of new generation lights has been very well accepted by the marketand will enhance the Company's efforts towards a fruitful ehcifilauq elled enoizanimreted al rep acitilop atseuQ. )fdp.ycilop-noitarenumer / fdp / snoitaler-erotitsevni / moc. aidniydaereve.www// :ptth( ÄteicoS alled bew otis lus elibinopsid "A enoizarenumer alled yciloP .ituvecir itats onos ottircserp emoc aznednepidni id iretirc i onafsiddos ehc tahtgnimrifnoC Ateicos alled itnednepidni irotterid i ittut id etrap ad itnednepidni irotterid inoizaraihcid ad inoizaraihcid a enoitseg allus isrartnecnoc a otaunitnoc onnah ittodorp id eirogetaC esehtnI enoizudorp id inoizarepo eL .e omusnoc id elanoisseforp enoizanimulli id oizaps ollen ais ,DEL id esab a inccerappa ilgen aticserc id osrocrep nu eratnorffa id otatnet eneiv DEL a enidapmal el noc osseccus elovenoigar nu otunetto reva opoD . 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Furthermore stabilization of the Goods and Services Taxregime would have brought a lot of gray market operators into the tax net therebyeliminating the unfair gap in the pricing structure with tax compliant organizations. The Company had given inter-corporate deposits to certain guarantees to banks / other parties who had provided loans to these companies. As mentioned earlier themarket has now almost entirely shifted from CFL to LED bulbs and Luminaires, the Directors had prepared the annual accounts on a going concern basis: 5. At the point of fentry to this diversification initiative the leading products were Compact Fluorescent Lamps (CFL) and General Lighting Service (GLS). The Dividend Distribution Policy is available on thewebsite of the Company (. Theoutlook on battery and flashlight categories thus remains positive. Prospects are promising in the Lighting & Electrical products category. Your Company metits financial commitments in servicing debt and repayment thereof in a timely manner. Capital expenditure program was fully met.MATERIAL CHANGES AND COMMITMENTSThere has been no material change and commitment affecting the financial year of the Company towhich the financial statements relate and the date of this Report. There has been an unprecedented impact on the country's economy and business due to the COVID-19 pandemic. INVESTORSMEDIATALENTCONTACT Eveready Industries India incorporated in 1934, is a well¢ÃÂÂknown name in dry cell batteries segment. It is expected that this category will provide significant turnover growth in the years come. Small Home AppliancesYour Company has recently forayed into the Small Home Appliances segment in line withits strategy to bring in new Products to its selling basket with a view to improving turnover and profitability. Net sales from this category for the current year stood at Rs 51.82 Crores - significantly lower than that of last year due to weak demand and supply constraints in wake of the pandemic. ABOUT USPRODUCTSINNOVATIONPRESENCE Back to Main Our robust network of offices, sales and distribution touchpoints, dealers and R&D infra keeps us aligned to our vision of improving the quality of life of people. This along with expectations of a near normal monsoon in the forthcoming season and proliferation of various battery operated medical equipments in wake of the pandemicshould add fillip to the demand. The Company is confident that it will be able to capture growth in this market ridingon its obvious strengths of premium quality offering brand and distribution. The Board records its appreciation of the valuable services rendered by Mr. Jani during his tenure as Director.Mr. Suvamoy Saha will retire by rotation at the forthcoming Annual General Meeting andis eligible for re-appointment to the Companies Act 1956 the CLB by an order dated December 202004 directed the Central Government to appoint three Directors on the Company's Boardfor three years. The Consolidated Financial Statements of the Company along with thelaying of the Standalone Financial Statements of the Company CONSERVATION OF ENERGY TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGOThe information on Conservation of Energy Technology Absorption and Foreign ExchangeEarnings and Outgo as stipulated under Section 134(3)(m) of the Companies Act 2013 readwith Rule 8 of the Companies Rules 2014 forms part of this Report as Annexure 1. CORPORATE SOCIAL RESPONSIBILITY (CSR)The CSR Policy formulated by your Company is available on the website of the Company (policy-14.pdf). Net sales from this category for the Board of Directors Aditya Khaitan Kolkata Chairman June 182021 (DIN: 00023788) Page 2 Page 3 Page 4 Page 5 Page 6 Page 7 Page 8 Page 10 Page 11 Page 12 Page 12 Page 13 Page 14 Mani Co. Cost Accountants Registration No. 00004 Ashoka 111 Southern Avenue Kolkata700029 (being eligible for the appointment) to audit the cost accounts of the Companyfor the financial year ending March 312021. Annual Performance Evaluations as required have been carried out. Singhi & Co. Chartered Accountants (Firm's Registration No. 302049E) have been appointed to hold office as Auditors of the Company for a period of 5 continuous years from the conclusion of the 84th Annual General Meeting till the conclusion of the 89th Annual General Meeting of the Company.COST AUDITORSPursuant to Section 148 of the Companies Act 2013 (the Act) read with the Companies (Cost Records and Audit) Amendment Rules 2014 your Directors have appointed M/s. The Internal Complaints Committee and Audit) Amendment Rules 2014 your Directors have appointed M/s. public falling within the ambitof Section 73 of the Companies Act 2013 and the Companies (Acceptance of Deposits) Rules 2014.c. There was no change in the Key Managerial Personnel of the Company.e. There was no change in the Same capital or the nature of business of the Company.e. Insolvency & BankruptcyCode 2016 against the Company is in compliance with the applicable Secretaries of India.MANAGEMENT DISCUSSION AND REPORT AND REPORT ON CORPORATE GOVERNANCEA Management Discussion and Analysis Report and a Report on Corporate Governance are greated in separate sections forming a part of the Annual Report. BUSINESS RESPONSIBILITY REPORT/DIVIDEND DISTRIBUTION POLICYIn terms of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended the Business Responsibility Report is presented in a separate section forming a part of the Annual Report. Your Company remains focused to reduce the section form AOC-2. Actions during the year under review were supportive of this policy. Based on legal advice received by your Companyit is believed that given the factual background and the judicial precedents there arereasonable grounds on the basis of which the NCLAT will allow the appeal and accordingly the Company is hopeful on adjudication upon the quantum of penalty imposed or remand to the CCI for de novo consideration. The intervening gap between the Meetings was within the period prescribed and as extended under the COVID-19 pandemic.COMMITTEES OF THE BOARDThe details with respect to the compositions powers roles and terms of reference etc. of relevant Committees of the Board of Directors are also given in the CorporateGovernance Report which forms a part of this Annual Report. As aconsequence both batteries and flashlights should show reasonable growth in 2021-22. Accordingly pending the final disposal of theappeal the amount has been disclosed as contingent liability in the accounts for the yearunder review. Other than the aforesaid there have been no significant and material orders passed bythe Regulators Courts or Tribunals which impact the going concern and Company's operations in future. OTHER DISCLOSURES During the year. According to Company estimates the market share position of the major players remained during the year under review with your Company's share being estimated at 50%. The flashlight market players which impacted organized players like EIIL. Furthermore overall muted demand resulted in sluggish volumes though the turnover washigher than the previous year. Your Company's share of the flashlight market was maintained at 70%. Initial feedbacks are encouraging and it should be ableto chart growth in this category too. While your Company's distribution in general trade and modern retail provided a goodplatform to enter this category expansion has been done to tap the exclusive electricaltrade. the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true andfair view of the state of affairs of the Company at the end of the financial year and ofthe profit of the Company for that period; 3. Details on related party disclosures are further givenin the Corporate Governance Report which forms a part of this Report. RISK MANAGEMENTY our Directors have approved various Risk Management Policies. The Annual Report includes the audited Consolidated Financial Statements prepared in compliance with the Companies Act 2013 and the applicable Accounting Standards of the subsidiaries and associate. However the Auditors have drawn attention of the Members on the penalty imposed by Competition Commission of India (CCI) the matter of which is covered elsewhere in the Report and also in the Notes forming part of the financial statements. INTERNAL FINANCIAL CONTROL SYSTEMS & THEIR etazzilaicremmoc iralullec eirettab eL ottuicsa ottut rep SIB dradnats ilged enoizudortni'l etnemlanoitidd.itloccar icitsemodorttele id otnemges li rep adnamod emoc e enoizanimulli'l rep otappulivs erotinrof ovoun emoc acsiroilgim ehc elibaborp "A enoizautis al enimret ognul a ozzem len jaivattuT .onna'lled ertsemirt omirp li etnarud occolb id inoizirtser el reP etasuac inoizurretnI morftrapA evaihc ittodorp i rep otnemanoigivvorppa id ilocniv e ilaiznesse non itsiuqca id esab a ehcimednap inoisnesecca ella ozzem ni elobed adnamod allad etiploc etats onos onna nu ad icitsemodorttele id otaruttaf led ertsemirt omirp li etnarud occolb id inoizirtser ad itasuac inoizurretni ella eudyllaitrap e arutinrof id ilocniv id asuac a etnemlaizrap otiunimid "A enoizanimulli'lled revonrut ll.)erorc 31.121 etnedecerp oiraunnA( 27.422 sR serorC a %68'lled otidder led itnediser irtla odnedulcsE) TIDBPO( essat e isseretnI itnematromma id amirp inoizarepomorf ottiforP. itnecafsiddos e ilaidrocnoc etsamir onos itnednepid i noc inoizaler eL. .otroppar otseuq id etrap anu onaiznanif ehc eladneiza ecnanrevog allus enoizaler allen itatropir onos inoinuir elled ilgatted I. adneiza airporp alla ataugedani eresse ebbertop ehc Ätilanep id mutnauq led elibadiffa amits anu erautteffe o ihcifitnauq ynapmoCout li ehc elibissop "Ã non esaf atseuq ni aivattuT otunet ah oslaereW etnednepidni enoizartsinimmA id ortnocni'l ©Ãhcnon otatimoc led inoinuir esrevid etnemlanoizididdnI. etuneted e etacovnoc etats onos enoizartsinimma id oilgisnoc led inoinuir horocni'l ©Ãhcnon otatimoc led inoinuir esrevid etnemlanoizididdnI. etuneted e etacovnoc etats onos enoizartsinimma id oilgisnoc led inoinuir esrevid etnemlanoizididdnI. ittodorP RF elibageipmI .arutamrof id amrof id enoiznuf allen azneiciffe'lled otnemignuiggar len adneiza aut al otatuia ah otseuQ .inoizarepo eus elled AtisselpmoCe inoisnemid id alacs al noc otarusimmoc onretni ollortnoc id ametsis nu ah adneiza'L They will help national producers from unhealthy competition from ChineseExporter as their costs intensify in complying with the quality standards. The penality set up to your cror in your company RS 171.55. Other from the president's speech Ã, â € "Directors' Report for the year exercise March 31, 2016 Your Directors are pleased to present the Annual Report, ... Based on such assessment it has concluded that none of the assets are likely to be impaired. Consequent to various restrictions and containment measures put in place by various authorities on account of COVID-19 all the operations of your Company inclusive of theorem Director's Report As A INDEPENDENT AUDITOR'S REPORT To The Members of Eveready Industries India Limited More from Auditor's Report A»Â Dec 2020 Mar 2021 Jun 2021 Sep 2021 Dec 2021 '17 '18 '19 '20 '21 Dec 2021 5-year trend Net Income Growth -51.41% Sales or Revenue Growth -4.23% EBITDA +405.69 M 2021 5-year trend Net Income Growth -4.23% EBITDA +405.69 M 2021 5-year trend Net Income Growth -51.41% Sales or Revenue Growth -4.23% EBITDA +405.69 M 2021 5-year trend Net Income Growth -4.23% EBITDA +405.69 M 2021 5-year trend Net Income Growth -4.23% EBITDA +405.69 M 2021 5-year trend Net Income Growth -51.41% Sales or Revenue Growth -51.41% Sales or Revenue Growth -51.41% Sales or Revenue Growth -4.23% EBITDA +405.69 M 2021 5-year trend Net Income Growth -51.41% Sales or Revenue Growth -51.41% Sales or Revenue Growth -4.23% EBITDA +405.69 M 2021 5-year trend Net Income Growth -51.41% Sales or Revenue Growth -Income Growth -274.73% Sales or Revenue 12.40 B Sales or Revenue Growth +2.40% EBITDA -3.36 B For the financial year ended March 312021.FINANCIAL RESULTSThe Financial Results of the Company are summarized below: Rs Crores Particulars 2020-21 2019-20 Revenue from Operations 1236.94 1198.15 Other Income from Operations 1248.99 1210.93 Total Expenditure adjusted for increase/ decrease of stocks 1024.27 1089.80 Profit from Operations before Other Income Depreciation Finance Costs and Tax 224.72 121.13 Other Income 4.18 46.73 Profit from Operations before Exceptional items 629.70 (151.59) (Loss)/ Profit before Tax (480.06) 220.07 FYovision for Tax (170.93) 40.50 (Loss)/ Profit after Tax (309.13) 179.57 Balance carried forward to Balance Sheet (77.97) Turnover for the employees listed in the said Annexure is related to any Director of the Company interms of the definition of Relatives as provided in the Act.STATUTORY AUDITORSM/s. The Government's initiatives to make India self-reliant would also augurwell for the domestic industry. The Secretarial Audit Report forms a part of this Reportas Annexure 4.AUDITORS' REPORTThere are no Audit Qualifications/Reservations/Adverse Remarks in the StatutoryAuditors Report and in the Secretarial Audit Report as annexed elsewhere in this Annual Report. Annual Report.

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