

27th May 2026

To,
Listing Compliance Department,
BSE Limited
P.J. Towers, Dalal Street, Fort,
Mumbai – 400 001.

Scrip Code: 504351
Scrip Id : EMPOWER

Dear Sir/Madam,

Ref: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sub: Outcome of Board Meeting held on Wednesday, 27th May 2026 – Approval of Audited Financial Results as on 31st March 2026.

In compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that, meeting of the Board of Directors of the Empower India Limited was held today i.e., Wednesday, 27th May 2026 at the registered office of the Company to, inter alia, to consider and approve:

Audited (Standalone & Consolidated) Financial Results of the Company for the quarter and financial year ended on 31st March, 2026 along with –



- Independent Audit Report issued by M/s. Nagadheep Sathyanarayana and Co., Statutory Auditors;
- Declaration by the Company on unmodified opinion;
- Press Release.

Meeting commenced at **5.30 p.m.** and concluded at **6.45 p.m.**

You are requested to take the above cited information on your records.

Thanking you,

For Empower India Limited



Rajesh Chandra
Managing Director
DIN: 07011994

Date: 27th May 2026
Place: Mumbai

Encl: as above.

Empower India Delivers Strong FY26 Performance with ₹15,336 Lakhs Revenue from Operations, Registering Robust 24% Y-o-Y Growth

FY26 Total Income Crosses ₹17,014 Lakhs with Net Profit Rising 245%; Company Reports EPS of ₹0.155 per Share

Key Highlights

- Consolidated Revenue from Operations increased to **₹15,336.70 Lakhs** in FY26, registering a strong **24% Year-on-Year growth**.
- FY26 Consolidated Net Profit surged to **₹1,801.17 Lakhs**, reflecting an exceptional **245% Year-on-Year increase**.
- Q4 FY26 Revenue from Operations stood at **₹4,430.33 Lakhs**, delivering robust **175% Year-on-Year growth**.
- Q4 FY26 Net Profit stood at **₹1,394.35 Lakhs**, compared to a net loss of **₹9.16 Lakhs** in Q4 FY25, highlighting a strong turnaround in profitability.

Mumbai, 27th May 2026: Empower India Limited today announced its Consolidated Financial Results for the financial year ended March 31, 2026, and the fourth quarter ended March (Q4FY26), reporting strong growth across revenue, profitability, and operational performance.

The company delivered a strong financial performance during FY26, with consolidated Revenue from Operations increasing to **₹15,336.70 Lakhs**, registering a robust **24% Year-on-Year growth**. Backed by improving operational scale, stronger execution capabilities, and expansion across core business activities, the company continued to strengthen its overall financial position during the year.

On a consolidated basis, Revenue from Operations increased to **₹15,336.70 Lakhs** during FY26 from **₹12,353.6 Lakhs** in FY25, registering a healthy **24% Year-on-Year growth**. Consolidated Total Income for FY26 stood at **₹17,013.80 Lakhs** as compared to **₹12,946.70 Lakhs** reported during the previous financial year, reflecting a strong **31% Year-on-Year increase**.

The company reported consolidated Net Profit of **₹1,801.17 Lakhs** during FY26 as compared to **₹521.83 Lakhs** in FY25, registering an exceptional **245% Year-on-Year growth**. The significant improvement in profitability reflects strengthening operational performance, improved business execution, and enhanced earnings performance, with FY26 EPS rising to **₹0.155** per share from **₹0.045** per share in FY25.

For the fourth quarter ended March 31, 2026, consolidated Revenue from Operations stood at **₹4,430.33 Lakhs** as compared to **₹1,609.20 Lakhs** during Q4 FY25, registering a strong **175% Year-on-Year growth**. Q4 FY26 Total Income increased to **₹5,850.46 Lakhs** from **₹2,119.80 Lakhs** reported during the corresponding quarter of the previous year, reflecting a healthy **176% Year-on-Year increase**.

The company reported Consolidated Net Profit of **₹1,394.35 Lakhs** during Q4 FY26 as compared to a net loss of **₹9.16 Lakhs** during Q4 FY25, demonstrating a significant turnaround in quarterly profitability.

On a sequential Quarter-on-Quarter basis, Empower India Limited continued to demonstrate strong operational momentum during Q4 FY26. Consolidated Revenue from Operations for Q4 FY26 stood at **₹4,430.33 Lakhs** as compared to **₹4,781.25 Lakhs** reported during Q3 FY26. Consolidated Total Income increased to **₹5,850.46 Lakhs** during Q4 FY26 from **₹4,851.38 Lakhs** in Q3 FY26, reflecting a healthy **21%** Q-o-Q growth.

The company reported Consolidated Net Profit of **₹1,394.35 Lakhs** during Q4 FY26 as compared to **₹107.16 Lakhs** reported during Q3 FY26, registering a sharp **1201%** Quarter-on-Quarter growth. The significant improvement in profitability highlights strengthening operational efficiencies, improved business execution, and enhanced overall financial performance during the quarter.

Building on its current momentum, Empower India Limited intends to continue focusing on strengthening its operational capabilities, expanding business opportunities across core verticals, and improving long-term scalability. The company believes increasing economic activity, digital transformation, and evolving financial market opportunities are expected to support future growth momentum. Backed by improving financial performance and disciplined execution, the company remains focused on building sustainable long-term stakeholder value.

About Empower India Limited (EIL)

Empower India Limited (EIL) is a Mumbai based Technology Company spanning operations in diverse business verticals and geographies. EIL has been listed on Bombay Stock Exchange having sizeable business in Data Centre Infrastructure Management services, Cloud Computing, Information Technology Products, and IT enabled services. EIL provides end to end solutions to its clients and has been instrumental in helping clients in leveraging its IT infrastructure at an optimum level, improving efficiency and save on IT spends.



INDEPENDENT AUDITOR'S REPORT

To the Members of Empower India Limited

Report on the Audit of the Ind AS Financial Statements

Opinion

1. We have audited the standalone financial statements of Empower India Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2026, and the Statements of Profit and Loss and the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ('Ind AS') and other Accounting principles generally accepted in India of the state of affairs of the Company as at March 31, 2026, and its profit total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 statements under the provisions of the Companies Act, 2013 and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Responsibility of the Management and those charged with governance for the Financial Statements

4. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance Ind AS specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ('Ind AS') and other Accounting Principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 financial statements that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the financial statements, the Board of Directors is 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.
6. Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Financial Statements

1. Our objectives are to obtain reasonable assurance about whether the financial statements 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.
2. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
3. 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 financial statements, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's 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 financial statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 4. 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.
- 5. 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.

Report on Other Legal and Regulatory Requirements

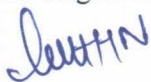
1. As required by the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act (the "Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the Annexure I a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books, except for the matters stated in the paragraph (g) below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
 - c. Since the company does not have any branch offices reporting under this clause is not applicable.
 - d. The Balance Sheet, the Statement of Profit and Loss including the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
 - e. In our opinion, the aforesaid Standalone Financial Statements comply with the Ind AS specified under Section 133 of the Act. read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended and applicable to the current financial year)
 - f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure-II" to this report.
 - g. On the basis of written representations received from the directors as on March 31, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of Section 164(2) of the Act.
 - h. The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph above on reporting under section 143(3)(b) of the Act and paragraph (i)(viii) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
 - i. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014(as amended), in our opinion and to the best of our information and according to the explanations given to us:



- i. The Company has disclosed the impact of pending litigations on its financial position in its Standalone Financial Statements.
- ii. The Company did not have any long-term contract, including derivate contract for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. The Management has represented, that, to the best of their knowledge and belief, no funds (which are material either individually and in aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company, to or in any other person or entity, including foreign entity (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- v. The management has represented, that, to the best of their knowledge and belief, no funds (Which are material either individually or in aggregate) have been received by the Company, from any person or entity, including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company, shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- vi. Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- vii. No dividend declared and paid by the company, during the year.
- viii. Based on our examination, which included test checks, we observed that the company has used accounting software for maintaining its books of account. Although this software has a feature for recording an audit trail (edit log), we found that the audit trail feature was not operating effectively during the reporting period for all relevant transactions recorded in the software. Consequently, we were unable to verify the integrity of the audit trail throughout the year.

**For Nagadheep Sathyanarayana & Co.,
Chartered Accountants**

Firm's Registration Number 008003S



CA. Geetha H. N.

Partner

Membership Number: 212121

Bengaluru

27th May ,2026

UDIN: 26212121XTQPLM3894



Annexure I to the Independent Auditors' Report

(Referred to in paragraph 22 under "Report on other legal and regulatory requirements" of our report of even date on the financial statements for the year ended on March 31, 2026 of

1. (a)(A) The Company does not hold any Property, Plant and Equipment during the year and accordingly, reporting under this clause is not applicable.

(B) The Company has not capitalized any intangible assets in the books and accordingly, the requirement to report on Clause 3(i)(a)(B) of the Order is not applicable to the Company.

(b) The Company does not have any Property, Plant and Equipment as at the reporting date and accordingly, the requirements relating to physical verification of Property, Plant and Equipment are not applicable.

(c) Company does not have any immovable properties of freehold or leasehold land and building and hence reporting under Clause 3(i)(c) of the CARO 2020 is not applicable.

(d) The Company has not revalued any of its Property, Plant and Equipment or intangible assets or both during the year, the requirement to report on Clause 3(i)(d) of the Order is not applicable to the Company.

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
2. (a) The management has conducted physical verification of inventory at reasonable intervals during the year. In our opinion, the coverage and the procedure of such verification by the management is appropriate. Discrepancy of 10% or more were not noticed on such physical verification.
3. (b) The Company has not been sanctioned working capital limits from banks or financial institutions on the basis of security of current assets during the year and accordingly, reporting under this clause is not applicable.
4. According to the information and explanations given to us, the Company has made investments in fully paid-up equity shares of subsidiary entities and has granted trade advances in the ordinary course of business. The Company has not granted any loans or advances in the nature of loans, or provided guarantees or security to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Companies Act, 2013.
5. The Company has not granted any loans, made investments, or provided guarantees and hence reporting under clause (iv) of the CARO 2020 is not applicable.



6. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014, as amended, with regard to the deposits accepted. According to the information and explanations given to us, no order has been passed by the Company Law Board or the National Company Law Tribunal or the Reserve Bank of India or any Court or any other Tribunal.
7. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013.
8. (a) According to the records of the Company, the Company is generally regular in depositing with the appropriate authorities undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax and other statutory dues applicable to it to the appropriate authorities.
9. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
10. (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

(c) The term loans obtained by the Company during the year were applied for the purpose for which the loans were obtained.

(d) On an overall examination of the financial statements of the Company, funds raised on a short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

(f) The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures, or associate companies.
11. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.



evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

21. a) In our opinion and according to the information and explanations given to us, CSR provisions under Section 135 of the Companies Act, 2013 became applicable to the Company for the first time during the year. The Company has made provision for the amount required to be spent towards Corporate Social Responsibility (CSR) activities in compliance with the provisions of Section 135 of the Companies Act, 2013 and there was no unspent amount relating to other than ongoing projects requiring transfer to a Fund specified in Schedule VII to the Companies Act.

b) In our opinion and according to the information and explanations given to us, the Company did not have any ongoing CSR projects during the year and accordingly, there was no amount required to be transferred to a special account in compliance with Section 135(6) of the Companies Act, 2013. Therefore, reporting under Clause 3(xx)(b) of the Order is not applicable.

**For Nagadheep Sathyanarayana & Co.,
Chartered Accountants**

Firm's Registration Number 008003S



CA Geetha H N

Partner

Membership Number: 212121

Bengaluru

27th May, 2026

UDIN : 26212121XTQPLM3894



ANNEXURE – II TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 23(g) under “Report on other legal and regulatory requirements” of our report of even date on the financial statements for the year ended on March 31, 2026 of

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

We have audited the internal financial controls over financial reporting of Empower India Limited (“the Company”), as of **March 31, 2026** in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls:

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility:

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.



Meaning of Internal Financial Controls Over Financial Reporting:

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company.
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting:

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion:

According to the information and representation given to us by the management and considering the size of the company and nature of business we did not come across any material weakness in internal financial controls over financial reporting and such internal financial controls over financial reporting were operating effectively as of March 31, 2026, considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2026, financial statements of the Company, and these material weaknesses do not affect our opinion on the financial statements of the Company.

For Nagadheep Sathyanarayana & Co.,

Chartered Accountants

Firm's Registration Number 008003S



CA Geetha H N

Partner

Membership Number: 212121

Bengaluru

27th May, 2026

UDIN : 26212121XTQPLM3894

EMPOWER INDIA LIMITED

CIN: L51900MH1981PLC023931

Reg. Off.: 25/25A, 2nd Floor, 327, Nawab Building, D. N. Road, Fort, Mumbai - 400 001

Contact: +91 97020 03139; Website: www.empowerindia.in; Email: info@empowerindia.in

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED
31st MARCH 2026**

(Amount in Lakhs except EPS)

Sr. No	Particulars	STANDALONE				
		QUARTER ENDED			YEAR ENDED	
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Current Year ended	Previous Year ended
		31 st March 2026 (Audited)	31 st December 2025 (Un-audited)	31 st March 2025 (Audited)	31 st March 2026 (Audited)	31 st March 2025 (Audited)
1	Income					
	(a) Revenue From Operations	3700.71	2538.23	1180.15	11268.02	6290.37
	(b) Other Income	1420.13	70.13	475.00	1677.13	557.50
	Total Income from Operations (net)	5120.84	2608.36	1655.15	12945.15	6847.87
2	Expenses					
	a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	b) Purchases of stock-in trade/Services	3701.22	2538.30	1395.17	11268.66	6280.54
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	-0.01	0.00	-0.01	0.00
	d) Finance costs	0.00	0.00	0.00	0.00	0.02
	e) Employee benefits expense	2.60	5.38	4.73	18.09	13.82
	f) Depreciation and amortization expense	0.00	0.00	0.00	0.00	0.00
	g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	-3.15	16.86	5.44	53.43	21.13
	Total expenses	3700.66	2560.53	1405.34	11340.18	6315.51
3	Profit / (Loss) before exceptional and items and tax (1-2)	1420.17	47.83	249.81	1604.98	532.36



EMPOWER INDIA LIMITED						
CIN: L51900MH1981PLC023931						
Reg. Off.: 25/25A, 2nd Floor, 327, Nawab Building, D. N. Road, Fort, Mumbai - 400 001						
Contact: +91 97020 03139; Website: www.empowerindia.in; Email: info@empowerindia.in						
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED						
31st MARCH 2026						
(Amount in Lakhs except EPS)						
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before tax (3-4)	1420.17	47.83	249.81	1604.98	532.36
6	Tax Expense:					
	Current Tax	0.00	0.00	30.00	0.00	30.00
	Income Tax of Earlier Period	5.83	0.00	0.00	7.47	0.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00
7	Total Tax Expense	5.83	0.00	30.00	7.47	30.00
8	Profit/ (Loss) for a period from continuing operations (5-7)	1414.34	47.83	219.81	1597.51	502.36
9	Profit/ (Loss) for a period from dis - continuing operations	0.00	0.00	0.00	0.00	0.00
10	Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
11	Profit/ (Loss) for a period from dis - continuing operations (after tax) (9-10)	0.00	0.00	0.00	0.00	0.00
12	Other Comprehensive income/(loss)					
	A) (i) Amount of items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B) (i) Amount of items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
13	Total Comprehensive income for the period (comprising profit/loss)	1414.34	47.83	219.81	1597.51	502.36



EMPOWER INDIA LIMITED**CIN: L51900MH1981PLC023931****Reg. Off.: 25/25A, 2nd Floor, 327, Nawab Building, D. N. Road, Fort, Mumbai - 400 001****Contact: +91 97020 03139; Website: www.empowerindia.in; Email: info@empowerindia.in****STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED
31st MARCH 2026****(Amount in Lakhs except EPS)**

	and other comprehensive income for the period) (8-11-12)					
	Paid -up Equity Share Capital (Face Value of Re. 1/- each)	11637.99	11637.99	11637.99	11637.99	11637.99
14	Earnings Per Share (For continuing operations)					
	a) Basic	0.12	0.00	0.02	0.14	0.04
	b) Diluted	0.12	0.00	0.02	0.14	0.04

For Empower India Limited**Rajesh Chavan**
Managing Director
DIN: 07011994**Date: 27th May 2026**
Place: Mumbai

EMPOWER INDIA LIMITED		
CIN: L51900MH1981PLC023931		
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Contact: +91 97020 03139; Website: www.empowerindia.in; Email: info@empowerindia.in		
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31st March 2026		
(Amount in Lakhs)		
Particulars	STANDALONE	
	As at Current Year ended 31st March 2026	As at Previous Year ended 31st March 2025
A ASSETS		
1 Non-Current Assets		
Property, plant and equipment	0.00	0.00
Capital work-in-progress	0.00	0.00
Investment property	0.00	0.00
Goodwill	0.00	0.00
Other intangible assets	0.00	0.00
Total non-current financial assets	0.00	0.00
Non- Current Financial Assets		
Non-current investments	17,586.08	19,368.48
Trade receivables, non-current	0.00	0.00
Loans, non-current	0.00	0.00
Other non-current financial assets	11,604.71	11,544.89
Total non-current financial assets	29,190.78	30,913.37
Deferred tax assets (net)	0.00	0.00
Other non-current assets	33.09	25.68
Total Non-Current Assets (1)	29,223.87	30,939.05
2 Current assets		
Inventories	517.37	517.37
Current financial assets		
Current investments	0.00	0.00
Trade receivables, current	3,142.06	19.03
Cash and cash equivalents	6.09	6.50
Bank balance other than cash and cash equivalents	4.33	13.46
Loans, current	8.77	8.38
Other current financial assets	0.00	0.00
Total current financial assets	3,678.62	564.74
Current tax assets (net)	0.00	0.00
Other current assets	0.00	0.00
Total Current Assets (2)	3,678.62	564.74



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STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31st March 2026			
		(Amount in Lakhs)	
3	Non-current assets classified as held for sale	0.00	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00
	Total Assets (1+2+3+4)	32,902.49	31,503.79
EQUITY AND LIABILITIES			
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	11,637.99	11,637.99
	Other equity	20,051.63	18,454.12
	Total equity attributable to owners of parent	31,689.61	30,092.11
	Non-controlling interest	0.00	0.00
	Total Equity (1)	31,689.61	30,092.11
2	Liabilities		
	(A) Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	0.00	0.00
	Trade payables, non-current	0.00	0.00
	Borrowings	0.00	0.00
	Other non-current financial liabilities	0.00	0.00
	Total non-current financial liabilities	0.00	0.00
	Provisions, non-current	0.00	0.00
	Deferred tax liabilities (net)	2.10	2.10
	Deferred government grants, Non-current	0.00	0.00
	Other non-current liabilities	0.00	0.00
	Total non-current liabilities (A)	2.10	2.10
	(B) Current liabilities		
	Current financial liabilities		
	Borrowings, current	0.00	0.00
	Trade payables, current	1,209.87	1,217.20
	Other current financial liabilities	0.00	0.00
	Total current financial liabilities	1,209.87	1,217.20



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STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31st March 2026		
(Amount in Lakhs)		
Other current liabilities	0.31	150.77
Provisions, current	0.60	41.61
Current tax liabilities (Net)	0.00	0.00
Deferred government grants, Current	0.00	0.00
Total Current Liabilities (B)	1,210.77	1,409.58
Total Liabilities (2=A+B)	1,212.87	1,411.68
3 Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
4 Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
Total Equity and Liabilities (1+2+3+4)	32,902.49	31,503.79

For Empower India Limited




Rajesh Chavan
Managing Director
DIN: 07011994

Date: 27th May 2026
Place: Mumbai

EMPOWER INDIA LIMITED			
CIN: L51900MH1981PLC023931			
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STATEMENT OF CASH FLOW AS ON 31st MARCH 2026			
(Amount in Lakhs)			
Sr. No.	Particulars	STANDALONE	
		As at Current Year ended 31st March 2026 (Audited)	As at Previous Year ended 31st March 2025 (Audited)
A	Cash flow from operating activities		
	Profit/(Loss) before tax	1,604.98	532.36
	Adjustments for:		
	Depreciation and amortization expense	0.00	0.00
	Finance income	-1,677.13	0.00
	Finance cost	0.00	0.00
	Operating profits before working capital changes	-72.15	532.36
	Adjustments for changes in:		
	(Increase)/ Decrease in Trade receivables	-3,123.03	2.20
	(Increase)/ Decrease in Inventories	0.00	0.00
	(Increase)/ Decrease in Other Non-current financial assets	-59.82	-1,530.15
	(Increase)/ Decrease in other non-current asset	-7.41	110.23
	(Increase)/ Decrease in other current asset, loans and advances	-0.39	0.01
	Increase/ (Decrease) in Trade payables	-7.33	416.49
	(Increase)/ Decrease in other current Liabilities	-150.46	176.13
	(Increase)/ Decrease in Deferred Tax Liabilities	0.00	0.00
	(Increase)/ Decrease in Provision	-41.01	0.00
	Cash generated from operations	-3,389.45	-292.74
	Income Taxes Provision	-7.47	-30.00
	Net cash inflow/(outflow) from operating activities (A)	-3,469.07	-322.74
B	Cash flow from investing activities		
	Purchase of non-current investments	1,782.40	300.00
	(Increase)/ Decrease in Loans and Advances	0.00	0.00
	Short term loans given	0.00	0.00
	Interest received	1,677.13	0.00
	Net cash outflow from investing activities (B)	3,459.53	300.00



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STATEMENT OF CASH FLOW AS ON 31st MARCH 2026			
(Amount in Lakhs)			
C	Cash Flow from Financing activities		
	Increase/(Decrease) in Short term borrowings	0.00	0.00
	Repayment of short-term borrowings	0.00	0.00
	Dividend and tax on dividend	0.00	0.00
	Lease rentals paid against lease liability	0.00	0.00
	Increase/(Decrease) in long term borrowings	0.00	0.00
	Finance Cost	0.00	0.00
	Net cash inflow/(outflow) from Financing activities (C)	0.00	0.00
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	-9.54	-22.74
	Cash and cash equivalents at the beginning of the financial year	19.96	42.70
	Cash and cash equivalents at the end of the financial year	10.42	19.96

For Empower India Limited



Rajesh Chavan
Managing Director
DIN: 07011994

Date: 27th May 2026
Place: Mumbai



INDEPENDENT AUDITOR'S REPORT

To the Members of Empower India Limited

Report on the Audit of the Ind AS Consolidated Financial Statements

Opinion

1. We have audited the accompanying Consolidated financial statements of **Empower India Limited** ("the Holding Company") and its Subsidiaries viz. **Empower Tradex Private Limited, Empower E-Ventures LLP, Empower Housing Private Limited, Empower Retail Private Limited and Empower Energy Private Limited** together referred as "The Group" which comprises the Balance Sheet as at March 31, 2026, and the Statements of Profit and Loss and the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ('Ind AS') and other Accounting principles generally accepted in India of the state of affairs of the Company as at March 31, 2026, and its profit total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group, its associates and jointly controlled entities 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 Consolidated financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other 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.



Information Other than the Financial Statements and Auditor's Report Thereon

4. The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and analysis, Board's Report including Annexures to the Board's Report, Business Responsibility report, Corporate Governance and Shareholder's Information (as applicable) but does not include the Consolidated Financial Statement and our auditors report thereon.
5. Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.
6. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of the Management and those charged with governance for the Consolidated Financial Statements

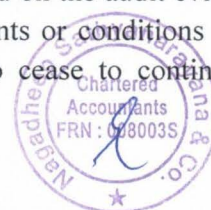
7. The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Companies Act, 2013 (the Act) that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group including its associates and jointly controlled entities in accordance with the Ind AS specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ('Ind AS') and other Accounting Principles generally accepted in India. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.
8. In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities 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 Group or to cease operations, or has no realistic alternative but to do so.



9. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Consolidated Financial Statements

10. Our objectives are to obtain reasonable assurance about whether the Consolidated financial statements 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.
11. 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 Consolidated financial statements.
12. 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 consolidated financial statements, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's 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 ability of the Group and its associates and jointly controlled entities 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 consolidated financial statements 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 Group and its associates and jointly controlled entities to cease to continue as a going concern.



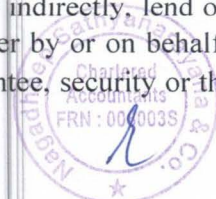
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
13. We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements of which we are the independent auditors 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.
14. 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.

Report on Other Legal and Regulatory Requirements

15. As required by Section 143(3) of the Act, we report that:
- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
 - b. In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.
 - c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
 - d. In our opinion, the aforesaid Standalone Financial Statements comply with the Ind AS specified under Section 133 of the Act. read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended and applicable to the current financial year)



- e. On the basis of the written representations received from the directors of the Holding Company as on 31st March 2026 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies, incorporated in India, none of the directors of the Group companies, incorporated in India is disqualified as on 31st March 2026 from being appointed as a director in terms of Section 164(2) of the Act.
- f. With respect to the adequacy of internal financial controls over financial reporting of the Group and the operating effectiveness of such controls, refer to our separate report in Annexure I.
- g. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/"CARO") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Company and its subsidiaries included in the consolidated financial statements of the Company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO reports.
- h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014(as amended), in our opinion and to the best of our information and according to the explanations given to us:
- i. financial statements disclose the impact of pending litigations as at 31 March 2026 on the financial position of the of the Group, its associates and jointly controlled entities.
 - ii. The Group, its associates and jointly controlled entities did not have any material foreseeable losses on long-term contracts including derivative contracts.
 - iii. The Group, its associates and jointly controlled entities did not have any material foreseeable losses on long-term contracts including derivative contracts.
 - iv. a) The management of the group has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the group to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"),with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the group ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - b) The management has of the group represented that, to the best of its knowledge and belief, no funds have been received by the group from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the group shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and



- c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
- v. The dividend declared or paid during the year by the holding company is in compliance with section 123 of the Companies Act, 2013.
- vi. Based on our examination which included test checks, performed by us on the Company and its subsidiaries incorporated in India, have used accounting softwares for maintaining their respective books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of audit, we have not come across any instance of the audit trail feature being tampered with.

Additionally, the audit trail has been preserved by the company and its subsidiaries as per the statutory requirements for record retention.

**For Nagadheep Sathyanarayana & Co.,
Chartered Accountants**

Firm's Registration Number 008003S



CA. Geetha H. N.

Partner

Membership Number: 212121

Bengaluru

27th May ,2026

UDIN : 26212121TWIJEV4418



Referred to in paragraph 17 (f) 'Report on Other Legal and Regulatory Requirements' in our Auditor' Report of even date to the members of the on the Consolidated Financial Statements for the year ended March 31, 2026.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act").

1. In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2026, We have audited the internal financial controls over financial reporting of Empower India Limited (hereinafter referred to as "the Holding Company") and its subsidiary companies, which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

2. The respective Board of Directors of the Holding Company and its subsidiaries, which are Companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013

Auditors' Responsibility

3. Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.
4. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.



5. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.
6. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

7. A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and is positions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

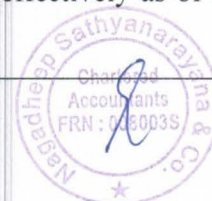
(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

8. Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

9. According to the information and representation given to us by the management and considering the size of the company and nature of business we did not come across any material weakness in internal financial controls over financial reporting and such internal financial controls over financial reporting were operating effectively as of March 31, 2026,



considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Other matters

10. Our aforesaid reports under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting insofar as it relates to five subsidiary companies, which are companies incorporated in India, is based on the corresponding reports of the auditors of such companies incorporated in India.

**For Nagadheep Sathyanarayana & Co.,
Chartered Accountants**

Firm's Registration Number 008003S



CA Geetha H N

Partner

Membership Number: 212121

Bengaluru,

27th May 2026

UDIN: 26212121TWIJEV4418



EMPOWER INDIA LIMITED						
CIN: L51900MH1981PLC023931						
Reg. Off.: 25/25A, 2nd Floor, 327, Nawab Building, D. N. Road, Fort, Mumbai - 400 001						
Contact: +91 97020 03139; Website: www.empowerindia.in; Email: info@empowerindia.in						
STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2026						
(Amount in Lakhs except EPS)						
Sr. No.	Particulars	CONSOLIDATED				
		QUARTER ENDED			YEAR ENDED	
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Current Year ended	Previous Year ended
		31 st March 2026	31 st December 2025	31 st March 2025	31 st March 2026	31 st March 2025
	(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)	
1	Income					
	(a) Revenue From Operations	4,430.33	4,781.25	1,609.19	15,336.72	12,353.55
	(b) Other Income	1,420.13	70.13	510.61	1677.13	593.13
	Total Income from Operations (net)	5,850.46	4,851.38	2,119.80	17,013.85	12,946.68
2	Expenses					
	a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	b) Purchases of stock-in trade/Services	5,981.00	5,671.31	1,572.28	17,882.55	12,881.20
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,532.98	-952.58	505.34	-2,758.85	-538.81
	d) Finance costs	0.00	0.00	0.00	0.01	0.02
	e) Employee benefits expense	3.85	6.43	5.77	22.20	14.86
	f) Depreciation and amortization expense	0.00	0.00	0.00	0.00	0.00
	g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	-1.59	19.06	11.57	58.83	33.58
	Total expenses	4,450.28	4,744.22	2,094.96	15,204.74	12,390.85
3	Profit / (Loss) before exceptional and items and tax (1-2)	1,400.18	107.16	24.84	1,809.11	555.83
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00



EMPOWER INDIA LIMITED						
CIN: L51900MH1981PLC023931						
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Contact: +91 97020 03139; Website: www.empowerindia.in; Email: info@empowerindia.in						
STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2026						
(Amount in Lakhs except EPS)						
5	Profit/(Loss) before tax (3-4)	1,400.18	107.16	24.84	1,809.11	555.83
6	Tax Expense:					
	Current Tax	0.00	0.00	34.00	0.00	34.00
	Income Tax of Earlier Period	5.83	0.00	0.00	7.94	0.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00
7	Total Tax Expense	5.83	0.00	34.00	7.94	34.00
8	Profit/ (Loss) for a period from continuing operations (5-7)	1,394.35	107.16	-9.16	1,801.17	521.83
9	Profit/ (Loss) for a period from dis - continuing operations	0.00	0.00	0.00	0.00	0.00
10	Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
11	Profit/ (Loss) for a period from dis - continuing operations (after tax) (9-10)	0.00	0.00	0.00	0.00	0.00
12	Other Comprehensive income/(loss)					
	A) (i) Amount of items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B) (i) Amount of items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
13	Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (8-11-12)	1,394.35	107.16	-9.16	1,801.17	521.83



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STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2026						
(Amount in Lakhs except EPS)						
	Paid -up Equity Share Capital (Face Value of Re. 1/- each)	11,637.99	11,637.99	11,637.99	11,637.99	11,637.99
14	Earnings Per Share (For continuing operations)					
	a) Basic	0.12	0.01	0.00	0.15	0.04
	b) Diluted	0.12	0.01	0.00	0.15	0.04

For Empower India Limited




Rajesh Chavan
Managing Director
DIN: 07011994

Date: 27th May 2026
Place: Mumbai

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STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 31.03.2026			
(Amount in Lakhs)			
Sr. No.	Particulars	CONSOLIDATED	
		As at Current Year ended	As at Previous Year ended
		31st March 2026	31st March 2025
A	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	0.00	0.00
	Capital work-in-progress	0.00	0.00
	Investment property	0.00	0.00
	Goodwill	0.00	0.00
	Other intangible assets	0.00	0.00
		0.00	0.00
	Non- Current Financial Assets		
	Non-current investments	17,547.08	19,330.48
	Non-current tax assets	0.00	0.00
	Trade receivables, non-current	0.00	0.00
	Loans, non-current	0.00	0.00
	Other non-current financial assets	11,624.71	11,564.89
	Total non-current financial assets	29,171.78	30,895.37
	Deferred tax assets (net)	0.00	0.00
	Other non-current assets	33.09	25.68
	Total non-current assets (1)	29,204.87	30,921.05
2	Current assets		
	Inventories	3,880.16	1,121.31
	Current financial assets		
	Current investments	3,135.40	0.00
	Trade receivables, current	3,992.91	87.83
	Cash and cash equivalents	6.24	6.66
	Bank balance other than cash and cash equivalents	837.83	3,939.88
	Loans, current	1,884.28	635.90
	Other current financial assets	7.53	7.53
	Total current financial assets	9,864.19	4,677.80
	Current tax assets (net)	0.00	0.00
	Other current assets	0.00	0.00
	Total current assets (2)	13,744.35	5,799.11



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STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 31.03.2026			
(Amount in Lakhs)			
3	Non-current assets classified as held for sale	0.00	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00
	Total Assets (1+2+3+4)	42,949.22	36,720.16
	EQUITY AND LIABILITIES		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	11,637.99	11,637.99
	Other equity	20,603.03	18,801.86
	Total equity attributable to owners of parent	32,241.02	30,439.85
	Non-controlling interest	2.00	2.00
	Total Equity (1)	32,243.02	30,441.85
2	Liabilities		
	(A) Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	3,609.60	2,100.54
	Trade payables, non-current	0.00	0.00
	Borrowings	0.00	0.00
	Other non-current financial liabilities	0.00	0.00
	Total non-current financial liabilities	3,609.60	2,100.54
	Provisions, non-current	0.00	0.00
	Deferred tax liabilities (net)	2.10	2.10
	Deferred government grants, non-current	0.00	0.00
	Other non-current liabilities	0.00	0.00
	Total non-current liabilities (A)	3,611.70	2,102.64
	(B) Current liabilities		
	Current financial liabilities		
	Borrowings, current	0.54	0.00
	Trade payables, current	7,092.05	3,978.66
	Other current financial liabilities	0.00	0.00
	Total current financial liabilities	7,092.59	3,978.66



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STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 31.03.2026			
(Amount in Lakhs)			
	Other current liabilities	0.31	150.77
	Provisions, current	1.60	46.24
	Current tax liabilities (Net)	0.00	0.00
	Deferred government grants, Current	0.00	0.00
	Total current liabilities (B)	7,094.50	4,175.67
	Total Liabilities (2 = A+B)	10,706.20	6,278.31
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
	Total Equity and Liabilities	42,949.22	36,720.16

For Empower India Limited




Rajesh Chavan
Managing Director
DIN: 07011994

Date: 27th May 2026
Place: Mumbai

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STATEMENT OF CASH FLOW AS ON 31.03.2026			
(Amount in Lakhs)			
Sr. No.	Particulars	CONSOLIDATED	
		As at Current Year ended	As at Previous Year ended
		31st March 2026	31st March 2025
A	Cash flow from operating activities		
	Profit/(Loss) before tax	1,809.11	555.83
	Adjustments for:		
	Depreciation and amortization expense	0.00	0.00
	Interest Income	-1,677.13	-322.92
	Finance cost	0.01	0.00
	Operating profits before working capital changes	131.99	232.91
	Adjustments for changes in:		
	(Increase)/ Decrease in Trade receivables	-3,905.08)	360.67
	(Increase)/ Decrease in Inventories	-2,758.85	-538.82
	(Increase)/ Decrease in Other Non-current financial assets	-59.82	-1,548.36
	(Increase)/ Decrease in other non-current asset	-7.41	110.23
	(Increase)/ Decrease in other current asset	0.00	-627.52
	(Increase)/ Decrease in other current financial assets	0.00	362.45
	(Increase)/ Decrease in Loan	-1,248.38	0.00
	Increase/ (Decrease) in Trade payables	3,113.39	2,366.19
	Increase/ (Decrease) in other current Liabilities	-150.46	150.77
	Increase/ (Decrease) in Deferred Tax Liabilities	0.00	-5.24
	Increase/(Decrease) in Provision	-44.64	35.23
	Cash generated from operations	-4,929.25	898.51
	Income Taxes paid	-7.94	-81.22
	Net cash inflow/(outflow) from operating activities (A)	-4,937.19	817.29
B	Cash flow from investing activities		
	(Purchase) / Proceeds from sale / Maturity of investment	1,783.40	629.36
	(Purchase) / Proceeds from sale / Maturity of investment	-3,135.40	0.00
	Issuance of Equity Shares	0.00	0.00



	Purchase of Assets	0.00	0.00
	Net cash outflow from investing activities (B)	-1,352.00	629.36
C	Cash Flow from Financing activities		
	Increase/(Decrease) in short term borrowings	0.54	0.00
	Increase/(Decrease) in long term borrowings	1,509.06	2,100.54
	Repayment of short term borrowings	0.00	-10.20
	(Increase)/ Decrease in Loans and Advances	0.00	0.00
	Short term loans given	0.00	0.00
	Interest received	1,677.13	322.92
	Dividend and tax on dividend	0.00	0.00
	Lease rentals paid against lease liability	0.00	0.00
	Finance Cost	(0.01)	0.00
	Net cash inflow/(outflow) from Financing activities	3,186.73	2,413.26
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(3,102.46)	3,859.91
	Cash and cash equivalents at the beginning of the financial year	3,946.54	86.63
	Cash and cash equivalents at the end of the financial year	844.08	3,946.54

For Empower India Limited



Rajesh Chavan
Managing Director
DIN: 07011994

Date: 27th May 2026
Place: Mumbai

Notes:

1. The Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended 31st March, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 27th May, 2026. The Statutory Auditors of the Company have issued an unmodified audit opinion on the said financial results.
2. During the quarter and financial year ended 31st March, 2026, the Company operated in a single business segment. Accordingly, segment-wise reporting as required under applicable accounting standards is not applicable.
3. The Audited Standalone and Consolidated Financial Results for the quarter and financial year ended 31st March, 2026 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India.
4. The figures for the quarter ended 31st March, 2026 represent the balancing figures between the audited figures for the full financial year ended 31st March, 2026 and the published year-to-date figures up to the third quarter of the respective financial year.

For Empower India Limited



Rajesh Chavan
Managing Director
DIN: 07011994

Date: 27th May 2026
Place: Mumbai

27th May 2026

To,
Listing Compliance Department,
BSE Limited
P.J. Towers,
Dalal Street, Fort,
Mumbai – 400001

Scrip Code: 504351
Scrip Id : EMPOWER

Sub: Submission of Declaration in respect to Audit report with unmodified opinion on the Audited (Standalone & Consolidated) Financial Results for the quarter and financial year ended 31st March, 2026.

Dear Sir/Madam,

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company, M/s. Nagadheep Sathyanarayana and Co., Chartered Accountants ((PRN: 018163 / FRN.: 008003S) have expressed an unmodified opinion on the Audit report pertaining to the Audited (Standalone & Consolidated) Financial Results of the Company for the quarter and financial year ended on 31st March 2026.

Kindly take the above-mentioned information on your record.

Thanking you,

For Empower India Limited



Rajesh Chavan
Managing Director
DIN: 07011994

Date: 27th May 2026
Place: Mumbai