

November 11, 2022

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

Scrip Code : 504351 Scrip Id : EMPOWER

Dear Sir/ Madam,

Subject: Outcome of Meeting of Board of Directors of the Company held on November 11, 2022

Pursuant regulation 30 and 33 of SEBI (LODR) Regulations, 2015, we hereby inform you that the Board of Directors at their meeting held on Friday, November 11, 2022 have inter-alia considered, approved the unaudited Standalone and Consolidated financial results for the quarter and half year ended September 30, 2022.

These results have been reviewed and recommended by the Audit Committee and taken on the record by the Board of Directors at their respective meetings held today, i.e on November 11, 2022. Further, copy of unaudited Standalone and Consolidated financial results and the limited review report as approved by Board of Directors is enclosed for your records.

The Board Meeting commenced at 4:00 P.M. and concluded at 6:30 P.M.

This is for your information and records.

Thanking You,

For Empower India Limited

Rajgopalan Iyengar Director DIN:00016496 Encl: as Above

> Empower India Limited CIN: L51900MH1981PLC023931 Regd Office: 25 /25A, 2nd Floor, 327, Nawab Building, D. N. Road, Fort, Mumbai – 400 001 Phone: 022- 22045055, 22045044, Mobile/Helpdesk No.: +91 97020 03139 Email: info@empowerindia.in; Website: www.empowerindia.in



EMPOWER INDIA LIMITED

CIN: L51900MH1981PLC023931

Reg. Off.: 25/25A, 2nd Floor, 327, Nawab Building, D. N. Road, Opp. Thomas Cook, Fort, Mumbai - 400 001 Phone: 022-22045055/22045044, Mobile/Helpdesk No:- 9702003139

Website: www.empowerindia.in Email:- info@empowerindia.in

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.09.2022

PART-1

(Rs. in Lakhs except EPS)

| STANDALONE | | | | | | | |
|------------|----------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|------------------------------------------------------------|-------------------|-------------------------------|------------------------|
| - | | 3 months ended | 3 months ended | Corresponding 3 months ended in the previous year | ended | ended in the previous year | Previous year ended |
| Sr. No. | Particulars | 30-Sep-22 | 30-Jun-22 | 30-Sep-21 | 30-Sep-22 | 30-Sep-21 | 31-Mar-22 |
| | | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Audited |
| 1 | Income | | | | | | |
| | (a) Revenue From Operations | 63.704 | 281.271 | 237.729 | 344.975 | 237.729 | 636.410 |
| | (b) Other Operating Income | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | (c) Other Income | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | Total Income | 63.704 | 281.270 | 237.729 | 344.975 | 237.729 | 636.410 |
| 2 | Expenses | | | | | | |
| | (a) Cost of materials consumed | 0.000 | 0.000 | 221.206 | 0.000 | 221.206 | 0.000 |
| | (b) Purchases of stock-in- trade | 55.651 | 266.572 | 0.000 | 322.223 | 0.000 | 625.810 |
| | (c) Changes in inventories of finished goods, work-in- progress and stock-in-trade | 0.322 | -4.746 | 0.000 | (4.424) | 0.000 | 0.000 |
| | (d) Finance Cost | 0.007 | 0.014 | 0.007 | 0.021 | 0.027 | 0.030 |
| | (e) Employee Benefits Expenses | 3.403 | 2.801 | 1.694 | 6.204 | 3.294 | 6.930 |
| | (f) Depreciation and amortisation expense | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | (g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 0.683 | 6.629 | 1.540 | 7.312 | 2.650 | 12.390 |
| | Total Expenses | 60.066 | 271.270 | 224.446 | 331.336 | 227.176 | 645.150 |
| 3 | Profit / (Loss) before exceptional items and tax (1-2) | 3.638 | 10.001 | 13.282 | 13.639 | 10.552 | (8.740) |
| 4 | Exceptional Items | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 5 | Profit/(Loss)before tax (3- 4) | 3.638 | 10.001 | 13.282 | 13.639 | 10.552 | (8.740) |
| 6 | Tax Expenses | | | | | | |
| | (a)Current Tax | - | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | (b)Deferred Tax | - | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 7 | Total Tax Expenses | - | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 8 | Profit/ (Loss) for a period from continuing operations (5-7) | 3.638 | 10.001 | 13.282 | 13.639 | 10.552 | (8.740) |
| 9 | Profit/ (Loss) for a period from dis -continuing operations | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 10 | Tax Expenses of discountined operations | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |

Empower India Limited

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| | | CIN: L51 | L900MH1981 | PLC023931 | | | |
|----|---------------------------------------------------------------|------------------|--------------|----------------|---------------|----------------|-------------|
| | Reg. Off.: 25/25A, 2nd Floor | | | | as Cook, Fort | , Mumbai - 400 | 001 |
| | | 22-22045055/220 | | | | | |
| | | site: www.empowe | | | | | |
| | STATEMENT OF UN- | AUDITED FINANC | CIAL RESULTS | S FOR THE QUAI | RTER ENDED | | |
| | PART-1 | | | | | (Rs. in Lakhs | except EPS) |
| | | | STANDALO | | | | |
| 11 | Profit/ (Loss) for a period from dis -continuing | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | operations (after tax) (9- | | | | | | |
| | 10) | | | | | | |
| 12 | Other Comprehensive | 0.000 | 0.000 | | 0.000 | | 0.000 |
| | Income/ (Loss) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | A) (i) Amount of items that will not be reclassified to | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | profit or loss | | | | | | |
| | (ii) Income tax relating to | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | items that will not be | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | reclassified to profit or loss | | | | | | |
| | B.) (i) Amount of items that | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | will be reclassified to profit or | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | loss | | | | | | |
| | (ii) Income tax relating to | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | items that will not be | | | | | | |
| | reclassified to profit or loss | | | | | | |
| 13 | Total Comprehensive | 3.638 | 10.001 | 13.282 | 13.639 | 10.552 | (8.740) |
| | income for the period | | | | | | |
| | (comprising profit/loss) | | | | | | |
| | and other comprehensive | | | | | | |
| | income for the period (8- | | | | | | |
| | 11-12) | 11(27.000 | 11(27.000 | 11(27.000 | 11(27,000 | 11(27.000 | 11(27.000 |
| | Paid -up Equity Share Capital (Face Value of Rs. 1/- each) | 11637.990 | 11637.990 | 11637.990 | 11637.990 | 11637.990 | 11637.990 |
| 14 | Earning Per Share (For | | | | | | |
| | continuing operations) | | | | | | |
| | (a) Basic | 0.0003 | 0.0010 | 0.0011 | 0.0012 | 0.0009 | (0.0008) |
| | (b) Diluted | 0.0003 | 0.0010 | 0.0011 | 0.0012 | 0.0009 | (0.0008) |

EMPOWER INDIA LIMITED



| | EMPOWER INDIA LII | MITED | |
|------------|--------------------------------------------------------|---------------------------------------------|----------------------------------------------|
| | Balance Sheet Summary as | at 30.09.2022 | |
| | | | (Rs. In Lakhs) |
| | | STANI | DALONE |
| Sr. No. | STATEMENT OF ASSETS AND LIABILITIES | As at Current year ended (Standalone) | As at Previous year ended (Standalone) |
| | | 30.09.2022 | 31.03.2022 |
| | Particulars | (Un-Audited) | (Audited) |
| Α | ASSETS | Rs. | Rs. |
| 1 | Non-Current Assets | | |
| | Property, plant and equipment | 0.000 | 0.000 |
| | Capital work-in-progress | 0.000 | 0.000 |
| | Investment property | 0.000 | 0.000 |
| | Goodwill | 0.000 | 0.000 |
| | Other intangible assets | 0.000 | 0.000 |
| | Intangible assets under development | 0.000 | 0.000 |
| | Biological assets other than bearer plants | 0.000 | 0.000 |
| | Investments accounted for using equity method | 0.000 | 0.000 |
| | Non- Current Financial Assets | | |
| | Non-current investments | 20,822.323 | 20,822.620 |
| | Trade receivables, non-current | 0.000 | 0.000 |
| | Loans, non-current | 0.000 | 0.000 |
| | Other non-current financial assets | 8,182.063 | 8,199.300 |
| | Total non-current financial assets | 29,004.386 | 29,021.920 |
| | Deferred tax assets (net) | 0.000 | 0.000 |
| | Other non-current assets | 135.913 | 135.910 |
| | Total non-current assets | 29,140.299 | 29,157.830 |
| 2 | Current assets | | |
| | Inventories | 521.787 | 517.360 |
| | Current financial asset | | |
| | Current investments | 0.000 | 0.000 |
| | Trade receivables, current | 0.000 | 0.000 |
| | Cash and cash equivalents | 2.635 | 3.020 |
| | Bank balance other than cash and cash equivalents | 1.642 | 1.750 |
| | Loans, current | 8.384 | 8.380 |
| | Other current financial assets | 0.000 | 0.000 |
| | Total current financial assets | 12.662 | 13.150 |
| | Current tax assets (net) | 0.000 | 0.000 |
| | Other current assets | 0.747 | 0.960 |
| | Total current assets | 535.196 | 531.470 |
| 3 | Non-current assets classified as held for sale | 0.000 | 0.000 |
| 4 | Regulatory deferral account debit balances and related | 0.000 | 0.000 |
| | deferred tax Assets | | |
| | Total assets | 29,675.494 | 29,689.300 |
| | Equity and liabilities | | |
| 1 | Equity | | |
| | Equity attributable to owners of parent | | |
| | Equity share capital | 11,637.986 | 11,637.990 |
| | Other equity | 17,663.802 | 17,650.160 |
| | Total equity attributable to owners of parent | 29,301.787 | 29,288.150 |
| | Non controlling interest | 0.000 | 0.000 |
| | Total equity | 29,301.787 | 29,288.150 |
| 2 | Liabilities | | |
| | Non-current liabilities | | |

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| | EMPOWER INDIA LI | MITED | | | | |
|------------|-------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------------|--|--|--|
| | Balance Sheet Summary as | at 30.09.2022 | | | | |
| | | | (Rs. In Lakhs) | | | |
| | | STANDALONE | | | | |
| Sr. No. | STATEMENT OF ASSETS AND LIABILITIES | As at Current year ended (Standalone) | As at Previous year ended (Standalone) | | | |
| | | 30.09.2022 | 31.03.2022 | | | |
| | Particulars | (Un-Audited) | (Audited) | | | |
| | Non-current financial liabilities | | | | | |
| | Borrowings, non-current | 0.000 | 0.000 | | | |
| | Trade payables, non-current | 0.000 | 0.000 | | | |
| | Other non-current financial liabilities | 0.000 | 0.000 | | | |
| | Total non-current financial liabilities | 0.000 | 0.000 | | | |
| | Provisions, non-current | | | | | |
| | Deferred tax liabilities (net) | 2.097 | 2.100 | | | |
| | Deferred government grants, Non-current | 0.000 | 0.000 | | | |
| | Other non-current liabilities | 0.000 | 0.000 | | | |
| | Total non-current liabilities | 2.097 | 2.100 | | | |
| | Current liabilities | | | | | |
| | Current financial liabilities | 0.000 | 0.000 | | | |
| | Borrowings, current | 0.000 | 0.000 | | | |
| | Trade payables, current | 363.317 | 390.160 | | | |
| | Other current financial liabilities | 0.000 | 0.000 | | | |
| | Total current financial liabilities | 363.317 | 390.160 | | | |
| | Other current liabilities | 7.278 | 7.880 | | | |
| | Provisions, current | 1.015 | 1.010 | | | |
| | Current tax liabilities (Net) | 0.000 | 0.000 | | | |
| | Deferred government grants, Current | 0.000 | 0.000 | | | |
| | Other current liabilities | 0.000 | 0.000 | | | |
| | Total other current liabilities | 8.293 | 8.890 | | | |
| 3 | Liabilities directly associated with assets in disposal group classified as held for sale | 0.000 | 0.000 | | | |
| 4 | Regulatory deferral account credit balances and related deferred tax liability | 0.000 | 0.000 | | | |
| | Total liabilities | 373.707 | 401.150 | | | |
| | Total equity and liabilites | 29,675.494 | 29,689.300 | | | |

r



| | EMPOWER INDIA LIMITED | | | | | |
|----------|------------------------------------------------------------------|-----------------|-----------------|----------------|--|--|
| | Balance Sheet Summary as at | | | | | |
| | Dulance briede building as a | | STANDALONE | (Rs. In Lakhs) | | |
| | | | Corresponding | | | |
| | | | half year ended | | | |
| Sr. | STATEMENT OF CASH FLOW | 6 Months ended | in the previous | Previous year | | |
| No. | STATEMENT OF CASH FLOW | o Montins enueu | year | ended | | |
| | | | (Standalone) | | | |
| | | 30.09.2022 | 30.09.2021 | 31.03.2022 | | |
| | Particulars | (Un-Audited) | (Un-Audited) | (Audited) | | |
| • | Cash flow from operating activities | (Ull-Auditeu) | (Oll-Auditeu) | (Auuiteu) | | |
| Α | Profit/(Loss) before tax | 13.639 | 10 552 | (9.740) | | |
| | Adjustments for: | 15.039 | 10.553 | (8.740) | | |
| | 2 | 0.000 | 0.000 | 0.000 | | |
| | Depreciation and amortization expense | 0.000 | 0.000 | 0.000 | | |
| | Adjustment for Non Controling Stake Finance income | 0.000 | 0.000 | 0.000 | | |
| | | 0.000 | 0.000 | 0.000 | | |
| | Finance cost Exceptional Items | 0.021 | 0.027 | 0.000 | | |
| <u> </u> | Exceptional Items Previous Balances Restore | 0.000 | 0.000 | 0.000 | | |
| | rievious balances kestore | | | 3511.402 | | |
| | | 10 (() | 10 500 | 2502 ((2 | | |
| | Operating profits before working capital changes | 13.660 | 10.580 | 3502.662 | | |
| | Adjustments for changes in: | 0.000 | 0.000 | (0.407.100) | | |
| | (Increase)/ Decrease in Trade receivables | 0.000 | 0.000 | (2497.138) | | |
| | (Increase)/ Decrease in Inventories | 0.000 | 0.000 | 0.000 | | |
| | (Increase)/ Decrease in Investments | 0.000 | 0.000 | 0.000 | | |
| | Increase/ (Decrease) in Trade payables | 12.800 | 16.358 | 122.141 | | |
| | (Increase)/ Decrease in other non current asset | 0.000 | 0.000 | 21.130 | | |
| | (Increase)/ Decrease in other current asset | (0.001) | (1098.727) | (0.829) | | |
| | (Increase)/ Decrease in other current Liabilities | (13.857) | (0.225) | (1.054) | | |
| | Increase/(Decrease) in Provision | 0.000 | 0.000 | 0.000 | | |
| | | (1.058) | (1082.593) | (2355.751) | | |
| | Cash generated from operations | 12.602 | (1072.014) | 1146.912 | | |
| | Income Taxes paid | 0.000 | 0.000 | 0.000 | | |
| | Net cash inflow/(outflow) from operating activities | 12.602 | (1072.014) | 1146.912 | | |
| В | | | | | | |
| | Cash flow from investing activities | | | | | |
| | Sale/(Purchase) of non-current investments | (13.120) | 1074.998 | (1147.413) | | |
| | Short term loans given | 0.000 | 0.000 | 0.000 | | |
| | (Increase)/ Decrease in Loans and Advances | 0.000 | 0.000 | 0.010 | | |
| | Interest received | 0.000 | 0.000 | 0.000 | | |
| | Net cash outflow from investing activities | (13.120) | 1074.998 | (1147.403) | | |
| С | | | | | | |
| | Cash Flow from Financing activities | | | | | |
| ļ | Increase/(Decrease) in Short term borrowings | 0.000 | 0.000 | 0.000 | | |
| | Increase/(Decrease) in Long term borrowings | 0.000 | 0.000 | 0.000 | | |
| | Interest paid | 0.000 | 0.000 | 0.000 | | |
| ļ | Finance Cost | (0.021) | (0.027) | 0.000 | | |
| | Net cash inflow/(outflow) from Financing activities | (0.021) | (0.027) | 0.000 | | |
| | Net Increase/(Decrease) in Cash and Cash Equivalents | (0.493) | 3.004 | (0.491) | | |
| | | | | | | |
| | Cash and cash equivalents at the beginning of the financial year | 4.770 | 5.260 | 5.262 | | |
| | Cash and cash equivalents at the end of the financial year | 4.278 | 8.264 | 4.770 | | |
| | | | | | | |
| | Cash and cash equivalents comprise of: | | | | | |
| | Cash in Hand | 2.635 | 3.480 | 3.017 | | |
| | Bank Balances (Current Accounts) | 1.642 | 4.785 | 1.754 | | |
| | | 4.278 | 8.264 | 4.771 | | |

Empower India Limited

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RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050. Tel.: 9820501848 Email : rishisekhri@gmail.com

Limited Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to The Board of Directors **Empower India Limited**

We have reviewed the accompanying statement of unaudited financial results of Empower India Limited for the period endedSeptember 30, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

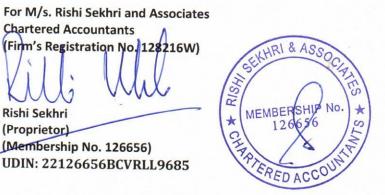
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have reviewed the accompanying

Chartered Accountants

Rishi Sekhri

(Proprietor)



Place: MUMBAI Date: November 11, 2022



EMPOWER INDIA LIMITED (CIN: L51900MH1981PLC023931)

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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.09.2022

PART-1

(Rs. in Lakhs except EPS)

| | CONSOLIDATED | | | | | | |
|------------|----------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|------------------------|-----------|
| - | endedmonths endedended in the previous yearendedended in the previous year | | | | | Previous year ended | |
| Sr. No. | Particulars | 30-Sep-22 | 30-Jun-22 | 30-Sep-21 | 30-Sep-22 | 30-Sep-21 | 31-Mar-22 |
| | | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Audited |
| 1 | Income | | | | | | |
| | (a) Revenue From Operations | 63.705 | 281.270 | 237.729 | 344.975 | 237.729 | 636.410 |
| | (b) Other Operating Income | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | (c) Other Income | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | Total Income | 63.705 | 281.270 | 237.729 | 344.975 | 237.729 | 636.410 |
| 2 | Expenses | | | | | | |
| | (a) Cost of materials consumed | 0.000 | 0.000 | 221.206 | 0.000 | 221.206 | 0.000 |
| | (b) Purchases of stock-in- trade | 55.653 | 266.570 | 0.000 | 322.223 | 0.000 | 625.810 |
| | (c) Changes in inventories of finished goods, work-in- progress and stock-in-trade | 0.326 | -4.750 | 0.000 | (4.424) | 0.000 | 0.000 |
| | (d) Finance Cost | 0.007 | 0.014 | 0.007 | 0.021 | 0.027 | 0.030 |
| | (e) Employee Benefits Expenses | 3.404 | 2.800 | 1.694 | 6.204 | 3.294 | 6.930 |
| | (f) Depreciation and amortisation expense | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | (g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 0.682 | 6.630 | 1.540 | 7.312 | 2.650 | 12.430 |
| | Total Expenses | 60.066 | 271.270 | 224.446 | 331.336 | 227.176 | 645.200 |
| | Profit / (Loss) before | | | | | | |
| | exceptional items and tax | | | | | | |
| 3 | (1-2) | 3.639 | 10.000 | 13.282 | 13.639 | 10.552 | (8.780) |
| 4 | Exceptional Items | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 5 | Profit/(Loss)before tax (3-4) | 3.639 | 10.000 | 13.282 | 13.639 | 10.552 | (8.780) |
| 6 | Tax Expenses | | | | | | |
| | (a)Current Tax | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | (b)Deferred Tax | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 7 | Total Tax Expenses | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 8 | Profit/ (Loss) for a period from continuing operations (5-7) Profit/ (Loss) for a period | 3.639 | 10.000 | 13.282 | 13.639 | 10.552 | (8.780) |
| 9 | from dis -continuing operations | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 10 | Tax Expenses of discountined operations | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |

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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.09.2022

PART-1

(Rs. in Lakhs except EPS)

| | <u> </u> | | CONSOLID | ATED | | | encept II bj |
|----|----------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------|---------------|---------------|------------------|----------------------|
| 11 | Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 11 | Other Comprehensive Income/ (Loss) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | A) (i) Amount of items that will not be reclassified to profit or loss | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | B.) (i) Amount of items that will be reclassified to profit or loss | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 13 | Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period (8-11-12) | 3.639 | 10.000 | 13.282 | 13.639 | 10.552 | (8.780) |
| 10 | Paid -up Equity Share Capital (Face Value of Rs. 1/- each) | 11637.990 | 11637.990 | 11637.990 | 11637.990 | 11637.990 | 11637.990 |
| 14 | Earning Per Share (For continuing operations) | | | | | | |
| | (a) Basic (b) Diluted | 0.0010 | 0.0010 0.0010 | 0.0011 0.0011 | 0.0010 0.0010 | 0.0009 0.0009 | (0.0008) (0.0008) |



| | EMPOWER INDIA LIM | | | |
|--------|--------------------------------------------------------|--------------------------------------------|------------------------------------------------|--|
| | Balance Sheet Summary as a | t 30.09.2022 | | |
| | | | (Rs. In Lakhs) | |
| | | CONSO | LIDATED | |
| Sr.No. | STATEMENT OF ASSETS AND LIABILITIES | As at Current year ended (Consolidated) | As at Previous year ended (Consolidated) | |
| | | 30.09.2022 | 31.03.2022 | |
| | De d'alle se | | | |
| | Particulars | (Un-Audited) | (Audited) | |
| A | ASSETS | Rs. | Rs. | |
| 1 | Non-Current Assets | | | |
| | Property, plant and equipment | 0.00 | 0.0 | |
| | Capital work-in-progress | 20.00 | 0.0 | |
| | Investment property | 0.00 | 0.0 | |
| | Goodwill | 0.00 | 0.0 | |
| | Other intangible assets | 0.00 | 0.0 | |
| | Intangible assets under development | 0.00 | 0.0 | |
| | Biological assets other than bearer plants | 0.00 | 0.0 | |
| | Investments accounted for using equity method | 0.00 | 0.0 | |
| | Non- Current Financial Assets | | | |
| | Non-current investments | 20,822.31 | 20,798.4 | |
| | Trade receivables, non-current | 0.00 | 0.0 | |
| | Loans, non-current | 0.00 | 0.0 | |
| | Other non-current financial assets | 1,235.77 | 8,199.3 | |
| | Total non-current financial assets | 22,078.08 | 28,997.7 | |
| | Deferred tax assets (net) | 0.00 | 0.0 | |
| | Other non-current assets | 6,241.72 | 135.9 | |
| | Total non-current assets | 28,319.80 | 29,133.6 | |
| 2 | Current assets | | | |
| | Inventories | 521.79 | 517.3 | |
| | Current financial asset | | | |
| | Current investments | 0.00 | 0.0 | |
| | Trade receivables, current | 0.00 | 0.0 | |
| | Cash and cash equivalents | 3.401 | 3.28 | |
| | Bank balance other than cash and cash equivalents | 2.362 | 2.97 | |
| | Loans, current | 74.19 | 8.3 | |
| | Other current financial assets | 8.38 | 22.7 | |
| | Total current financial assets | 610.12 | 554.7 | |
| | Current tax assets (net) | 0.00 | 0.0 | |
| | Other current assets | 0.00 | 0.0 | |
| | Total current assets | 610.12 | 554.7 | |
| 3 | Non-current assets classified as held for sale | | 0.0 | |
| 4 | Regulatory deferral account debit balances and related | | 0.0 | |
| - | deferred tax Assets | | | |
| | Total assets | 28,929.93 | 29,688.3 | |
| | Equity and liabilities | | | |
| 1 | Equity | | | |
| | Equity attributable to owners of parent | | | |
| | Equity share capital | 11,748.99 | 11,637.9 | |
| | Other equity | 17,560.16 | 17,635.8 | |
| | Reserve & Surplus | 1,000.10 | 17,000.0 | |
| | Total equity attributable to owners of parent | 29,293.65 | 29,273.8 | |
| | Non controlling interest | 0.00 | 0.0 | |
| | Total equity | 29,293.65 | 29,273.8 | |
| 2 | Liabilities | 27,275.05 | 27,273.0 | |

Empower India Limited

CIN: L51900MH1981PLC023931 Regd Office: 25 /25A, 2nd Floor, 327, Nawab Building, D. N. Road, Fort, Mumbai – 400 001 Phone: 022- 22045055, 22045044, Mobile/Helpdesk No.: +91 97020 03139 Email: info@empowerindia.in; Website: www.empowerindia.in



| | EMPOWER INDIA LIM | IITED | |
|--------|-------------------------------------------------------------------------------------------|--------------------------------------------|------------------------------------------------|
| | Balance Sheet Summary as a | t 30.09.2022 | |
| | | | (Rs. In Lakhs) |
| | | CONSO | LIDATED |
| Sr.No. | STATEMENT OF ASSETS AND LIABILITIES | As at Current year ended (Consolidated) | As at Previous year ended (Consolidated) |
| | | 30.09.2022 | 31.03.2022 |
| | Particulars | (Un-Audited) | (Audited) |
| | Non-current liabilities | | |
| | Non-current financial liabilities | | |
| | Borrowings, non-current | 0.00 | 0.00 |
| | Trade payables, non-current | 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 |
| | Deferred tax liabilities (net) | 2.10 | 2.10 |
| | Deferred government grants, Non-current | 0.00 | 0.00 |
| | Other non-current liabilities | 16.20 | 0.00 |
| | Total non-current liabilities | 18.30 | 2.10 |
| | Current liabilities | | |
| | Current financial liabilities | 367.07 | 0.00 |
| | Borrowings, current | 0.00 | 0.00 |
| | Trade payables, current | -758.79 | 403.58 |
| | Other current financial liabilities | 0.00 | 0.00 |
| | Total current financial liabilities | -391.72 | 403.58 |
| | Other current liabilities | 9.71 | 7.88 |
| | Provisions, current | | 1.01 |
| | Current tax liabilities (Net) | | 0.00 |
| | Deferred government grants, Current | | 0.00 |
| | Other current liabilities | | 0.00 |
| | Total other current liabilities | 9.71 | 8.89 |
| 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 liabilities | -363.71 | 414.57 |
| | Total equity and liabilites | 28,929.93 | 29,688.39 |



| | EMPOWER INDIA LIMITED | | | | | |
|------------|------------------------------------------------------------------|--------------------|-------------------------------------------------------------|------------------------|--|--|
| | Balance Sheet Summary as at | 30.09.2022 | | | | |
| | | | CONSOLIDATED (| (Rs. In Lakhs) | | |
| Sr. No. | STATEMENT OF CASH FLOW | 6 Months ended | Corresponding half year ended in the previous year | Previous year ended | | |
| | | 30.09.2022 | 30.09.2021 | 31.03.2022 | | |
| | Particulars | (Un-Audited) | (Un-Audited) | (Audited) | | |
| Α | Cash flow from operating activities | | | | | |
| | Profit/(Loss) before tax | 13.639 | 10.552 | (8.780) | | |
| | Adjustments for: | | | | | |
| | Depreciation and amortization expense | 0.000 | 0.000 | 0.000 | | |
| | Adjustment for Non Controling Stake/Goodwill | 0.000 | 0.000 | (102.810) | | |
| | Finance income | 0.000 | 0.000 | 0.000 | | |
| | Finance cost | 0.021 | 0.027 | 0.000 | | |
| | Exceptional items | 0.000 | 0.000 | 3511.400 | | |
| L | | | | 3408.590 | | |
| | Operating profits before working capital changes | 13.660 | 10.579 | 3399.810 | | |
| | Adjustments for changes in: | | | | | |
| | (Increase)/ Decrease in Trade receivables | 0.000 | 0.000 | (2495.340) | | |
| | (Increase)/ Decrease in Inventories | 0.000 | 0.000 | 0.000 | | |
| | (Increase)/ Decrease in Investments | 0.000 | 0.000 | 0.000 | | |
| | Increase/ (Decrease) in Trade payables | 12.800 | 16.358 | 207.790 | | |
| | (Increase)/ Decrease in other non current asset | 0.000 | 0.000 | 21.130 | | |
| | (Increase)/ Decrease in other current asset | (0.001) | (1098.727) | (2.610) | | |
| | (Increase)/ Decrease in other current Liabilities | (13.857) | (0.225) | (1.040) | | |
| | Increase/(Decrease) in Provision | 0.000 | 0.000 | 0.000 | | |
| | | (1.058) | (1082.593) | (2270.100) | | |
| | Cash generated from operations | 12.602 | (1072.014) | 1129.700 | | |
| | Income Taxes paid | 0.000 | 0.000 | 0.000 | | |
| | Net cash inflow/(outflow) from operating activities | 12.602 | (1072.014) | 1129.700 | | |
| В | | | | | | |
| | Cash flow from investing activities | (12,120) | 1074.000 | (1120.210) | | |
| | Purchase/ Sale of non-current investments | (13.120) | 1074.998 | (1129.210) | | |
| | Short term loans given | 0.000 | 0.000 | 0.000 | | |
| | Interest received | 0.000 | 0.000 | 0.000 | | |
| | (Increase)/ Decrease in Loans and Advances | 0.000 | 0.000 | 0.000 | | |
| 6 | Net cash outflow from investing activities | (13.120) | 1074.998 | (1129.210) | | |
| С | Cash Flow from Financing activities | | | | | |
| <u> </u> | Cash Flow from Financing activities | 0.000 | 0.000 | (1 000) | | |
| <u> </u> | Increase/(Decrease) in Short term borrowings | 0.000 | 0.000 | (1.000) | | |
| ┣─── | Increase/(Decrease) in Long term borrowings | 0.000 | 0.000 | 0.000 0.000 | | |
| | Interest paid | | | | | |
| | Finance Cost Net cash inflow/(outflow) from Financing activities | (0.021) (0.021) | (0.027) | 0.000 | | |
| | Net Increase/(Decrease) in Cash and Cash Equivalents | (0.493) | (0.027) 3.004 | (1.000) | | |
| | אכנ ווונו במזכן (שכנו במזכן ווו נמזוו מווע נמזוו בעעוימופוונג | [0.493] | 3.004 | (0.510) | | |
| | Cash and cash equivalents at the beginning of the financial year | 6.250 | #REF! | 6.760 | | |
| | Cash and cash equivalents at the beginning of the financial year | 5.763 | 9.764 | 6.250 | | |
| | cash anu cash equivalents at the end of the filldhitld yed | 5.705 | 5.704 | 0.230 | | |
| | Cash and cash equivalents comprise of: | | | | | |
| | Cash in Hand | 3.401 | 7.814 | 3.280 | | |
| | Bank Balances (Current Accounts) | 2.362 | 1.950 | 2.970 | | |
| | | 5.763 | 9.764 | 6.260 | | |
| L | | 5.703 | 9.704 | 0.400 | | |

Empower India Limited

Regd Office: 25 /25A, 2nd Floor, 327, Nawab Building, D. N. Road, Fort, Mumbai – 400 001 Phone: 022- 22045055, 22045044, Mobile/Helpdesk No.: +91 97020 03139 Email: info@empowerindia.in; Website: www.empowerindia.in



RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050. Tel.: 9820501848 Email : rishisekhri@gmail.com

> Limited Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Empower India Limited

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of the Holding Company and its subsidiaries and its associates for the quarter ended September 30, 2022 andyear to date from April 1, 2022 to September 30, 2022 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Ing Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Ing Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Ing Company pursuant to the requirements, 2015, as amended (the "Listing Regulations").

The Holding Company's Management is responsible for the preparation of the Statement inaccordance with the recognition and measurement principles laid down in Indian AccountingStandard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of theCompanies Act, 2013 as amended, read with relevant rules issued thereunder and other accountingprinciples generally accepted in India and in compliance with Regulation 33 of the ListingRegulations. The Statement has been approved by the Holding Company's Board of Directors. Ourresponsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements

(SRE) 2410, "Review of Interim Financial Information Performed by theIndependent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limitedprimarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The Statement includes the results of the entities referred to in the Annexure.

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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared inaccordance with applicable accounting standards and other recognized accountingpractices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the mannerin which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For M/s. Rishi Sekhri and Associates Chartered Accountants (Firm's Registration No. 28216W) 18HI **Rishi Sekhri** R *

(Proprietor) (MEMBERSHIP No. 126656) UDIN: 22126656BCVSVN9519 SEKHRI & ASSOCIATES MEMBERSHIP No. 126656 RIERED ACCOUNTR

Place: MUMBAI Date: November 11, 2022



RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050. Tel.: 9820501848 Email : rishisekhri@gmail.com

Annexure to Limited Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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MEMBER

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List of Subsidiaries

- 1. Empower E Ventures LLP
- 2. Empower TradEX Pvt Ltd
- 3. Empower Bollywood Pvt Ltd

For M/s. Rishi Sekhari and Associates Chartered Accountants (Firm's Registration No. 128216W)

Rishi Sekhri (Proprietor) (Membership No. 126656) UDIN: 22126656BCVSVN9519

Place: MUMBAI Date: November 11, 2022

Notes:



- 1. The Standalone and Consolidated Un-audited Financial Results have been reviewed and recommended by Audit Committee and approved by the Board of directors in its meeting held on November 11, 2022. The Statutory Auditor of the Company has carried a Limited Review Report of the above result for the quarter.
- 2. The Company operates in single segment, accordingly segment wise reporting is not applicable, and the Company would provide segment wise reporting as and when applicable to subsequent quarters.
- 3. The Subsidiaries of the Company are non-operational, hence there were no significant impact on the consolidated financial results of the Company.
- 4. The results for the quarter and half year ended September 30, 2022 are in compliance with IND AS as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 5. Provision for taxes, if any, shall be made at the end of the year.
- 6. Previous period figures have been regrouped and reclassified wherever necessary.

For Empower India Limited

Rajgopalan Iyengar Director DIN: 00016496

Place: Mumbai Date: November 11, 2022