



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
SRINIVASA
IYENGAR**

Digital Signature of RAJGOPALAN SRINIVASA IYENGAR
DIN: 02222045055, 22045044, 91970203139
3 SIGNATURES FOUND BY EPAS SYSTEMS, SECUR.S.
ABDUL HAMEED, ep@empower.in
empower@empowerindia.com, 02222045055, 22045044, 91970203139
empowerindia.com, 02222045055, 22045044, 91970203139
RAJGOPALAN SRINIVASA IYENGAR
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Date: 2022.11.11 18:59:41 +0530

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	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 month ended	Corresponding 6 months 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 discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000

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**RAJGOPALA
N SRINIVASA
IYENGAR**

Empower India Limited
CIN: L51900MH1981PLC023931
Mumbai, India
Rajgopala N Srinivasa Iyengar
Chartered Accountant
Mumbai, India
M. No. 123456789
A. No. 123456789
Date: 30/09/2022



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

PART-1

(Rs. in Lakhs except EPS)

STANDALONE

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
12	Other Comprehensive Income/ (Loss)	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)	3.638	10.001	13.282	13.639	10.552	(8.740)
	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)

RAJGOPALA
N SRINIVASA
IYENGAR

Chartered Accountants
Firm No. 319/2019-20
19/11/2022
Date: 2022.11.11 14:00:59



EMPOWER INDIA LIMITED
Balance Sheet Summary as at 30.09.2022

(Rs. In Lakhs)

Sr. No.	STATEMENT OF ASSETS AND LIABILITIES	STANDALONE	
		As at Current year ended (Standalone)	As at Previous year ended (Standalone)
		30.09.2022	31.03.2022
	Particulars	(Un-Audited)	(Audited)
A	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 deferred tax Assets	0.000	0.000
	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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RAJGOPALA
N SRINIVASA
IYENGAR

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EMPOWER INDIA LIMITED

Balance Sheet Summary as at 30.09.2022

(Rs. In Lakhs)

Sr. No.	STATEMENT OF ASSETS AND LIABILITIES	STANDALONE	
		As at Current year ended (Standalone)	As at Previous year ended (Standalone)
		30.09.2022 (Un-Audited)	31.03.2022 (Audited)
	Particulars		
	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 liabilities	29,675.494	29,689.300

RAJGOPALA
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EMPOWER INDIA LIMITED				
Balance Sheet Summary as at 30.09.2022				
STANDALONE (Rs. In Lakhs)				
Sr. No.	STATEMENT OF CASH FLOW	6 Months ended	Corresponding half year ended in the previous year (Standalone)	Previous year ended
	Particulars	30.09.2022 (Un-Audited)	30.09.2021 (Un-Audited)	31.03.2022 (Audited)
A	Cash flow from operating activities			
	Profit/(Loss) before tax	13.639	10.553	(8.740)
	Adjustments for:			
	Depreciation and amortization expense	0.000	0.000	0.000
	Adjustment for Non Controlling Stake	0.000	0.000	0.000
	Finance income	0.000	0.000	0.000
	Finance cost	0.021	0.027	0.000
	Exceptional Items	0.000	0.000	0.000
	Previous Balances Restore			3511.402
	Operating profits before working capital changes	13.660	10.580	3502.662
	Adjustments for changes in:			
	(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
B	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)
C	Cash Flow from Financing activities			
	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
	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

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**RAJGOPALA
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Date: 2022.11.11 18:42:33 +05'30'



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 ended September 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

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


Rishi Sekhri
(Proprietor)
(Membership No. 126656)
UDIN: 22126656BCVRL9685



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

		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 month ended	Corresponding 6 months 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	63.705	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
3	Profit / (Loss) before exceptional items and tax (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)	3.639	10.000	13.282	13.639	10.552	(8.780)
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 discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000

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Reason: I am the author.
EMPOWER INDIA LIMITED
25/25A, 2ND FLOOR, NAWAB BUILDING, D. N. ROAD, FORT, MUMBAI - 400 001
22045055/22045044, mobile/9702003139
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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

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
12	Other Comprehensive Income/ (Loss)	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)
	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	0.0010	0.0010	0.0011	0.0010	0.0009	(0.0008)
	(b) Diluted	0.0010	0.0010	0.0011	0.0010	0.0009	(0.0008)

**RAJGOPALAN
SRINIVASA
IYENGAR**

Digitally signed by RAJGOPALAN SRINIVASA IYENGAR
DN: cn=RAJGOPALAN SRINIVASA IYENGAR, o=EMPOWER INDIA LIMITED,
ou=25/25A, 2nd Floor, Nawab Building, D. N. Road, Fort, Mumbai - 400 001,
c=IN, email=info@empowerindia.in
Date: 2022.11.14 14:31:45 +05'30'

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

Balance Sheet Summary as at 30.09.2022

(Rs. In Lakhs)

CONSOLIDATED			
Sr.No.	STATEMENT OF ASSETS AND LIABILITIES	As at Current year ended (Consolidated)	As at Previous year ended (Consolidated)
		30.09.2022 (Un-Audited)	31.03.2022 (Audited)
	Particulars	Rs.	Rs.
A	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	0.00	0.00
	Capital work-in-progress	20.00	0.00
	Investment property	0.00	0.00
	Goodwill	0.00	0.00
	Other intangible assets	0.00	0.00
	Intangible assets under development	0.00	0.00
	Biological assets other than bearer plants	0.00	0.00
	Investments accounted for using equity method	0.00	0.00
	Non- Current Financial Assets		
	Non-current investments	20,822.31	20,798.42
	Trade receivables, non-current	0.00	0.00
	Loans, non-current	0.00	0.00
	Other non-current financial assets	1,235.77	8,199.30
	Total non-current financial assets	22,078.08	28,997.72
	Deferred tax assets (net)	0.00	0.00
	Other non-current assets	6,241.72	135.91
	Total non-current assets	28,319.80	29,133.64
2	Current assets		
	Inventories	521.79	517.36
	Current financial asset		
	Current investments	0.00	0.00
	Trade receivables, current	0.00	0.00
	Cash and cash equivalents	3.401	3.280
	Bank balance other than cash and cash equivalents	2.362	2.970
	Loans, current	74.19	8.38
	Other current financial assets	8.38	22.75
	Total current financial assets	610.12	554.75
	Current tax assets (net)	0.00	0.00
	Other current assets	0.00	0.00
	Total current assets	610.12	554.75
3	Non-current assets classified as held for sale		0.00
4	Regulatory deferral account debit balances and related deferred tax Assets		0.00
	Total assets	28,929.93	29,688.39
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	11,748.99	11,637.99
	Other equity	17,560.16	17,635.84
	Reserve & Surplus		
	Total equity attributable to owners of parent	29,293.65	29,273.82
	Non controlling interest	0.00	0.00
	Total equity	29,293.65	29,273.82
2	Liabilities		

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**RAJGOPALAN
SRINIVASA
IYENGAR**

Digital Signatures of RAJGOPALAN SRINIVASA IYENGAR
CIN: L51900MH1981PLC023931
ANANNALAI, SECTOR LA, ANANDI, UTTARAKHAND, INDIA
E: info@empowerindia.in
M: 9702003139
S: 22045055, 22045044
www.empowerindia.in
Date: 2022.11.11 09:41:20



EMPOWER INDIA LIMITED

Balance Sheet Summary as at 30.09.2022

(Rs. In Lakhs)

CONSOLIDATED			
Sr.No.	STATEMENT OF ASSETS AND LIABILITIES	As at Current year ended (Consolidated)	As at Previous year ended (Consolidated)
		30.09.2022 (Un-Audited)	31.03.2022 (Audited)
	Particulars		
	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		
	Borrowings, current	367.07	0.00
	Trade payables, current	0.00	0.00
	Other current financial liabilities	-758.79	403.58
	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 liabilities	28,929.93	29,688.39

RAJGOPALAN SRINIVASA IYENGAR

Chartered Accountant (Firm) - Member of Institute of Cost Accountants of India
 Chartered Accountant (Firm) - Member of Institute of Company Secretaries of India
 Chartered Accountant (Firm) - Member of Institute of Tax Practitioners of India
 Chartered Accountant (Firm) - Member of Institute of Financial Planners of India
 Chartered Accountant (Firm) - Member of Institute of Business Valuers of India
 Chartered Accountant (Firm) - Member of Institute of Directors of India
 Chartered Accountant (Firm) - Member of Institute of Chartered Accountants of India
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 Chartered Accountant (Firm) - Member of Institute of Business Valuers of India
 Chartered Accountant (Firm) - Member of Institute of Directors of India
 Chartered Accountant (Firm) - Member of Institute of Chartered Accountants of India
 Date: 2022.11.11 10:48:42 AM



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)
A	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 Controlling 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
				3408.590
	Operating profits before working capital changes	13.660	10.579	3399.810
	<u>Adjustments for changes in:</u>			
	(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
B	Cash flow from investing activities			
	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
	Net cash outflow from investing activities	(13.120)	1074.998	(1129.210)
C	Cash Flow from Financing activities			
	Increase/(Decrease) in Short term borrowings	0.000	0.000	(1.000)
	Increase/(Decrease) in Long term borrowings	0.000	0.000	0.000
	Interest paid	0.000	0.000	0.000
	Finance Cost	(0.021)	(0.027)	0.000
	Net cash inflow/(outflow) from Financing activities	(0.021)	(0.027)	(1.000)
	Net Increase/(Decrease) in Cash and Cash Equivalents	(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 end of the financial year	5.763	9.764	6.250
	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

Empower India Limited

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

RAJGOPALA
N SRINIVASA
IYENGAR



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 and year 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 Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility 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 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.

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

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. Our conclusion is not modified in respect of this matter.

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


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



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 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

List of Subsidiaries

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

For M/s. Rishi Sekhri 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
SRINIVASA
IYENGAR



Rajgopalan Iyengar

Director

DIN: 00016496

Place: Mumbai

Date: November 11, 2022

Empower India Limited

CIN: L51900MH1981PLC023931

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