



To,
Listing Compliance 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 03rd November, 2023

Dear Sir/Madam,

We hereby inform you that in pursuant to regulation 30 & 33 of SEBI (LODR) Regulation 2015 that the Board of Directors at their meeting held today i.e. **Friday, 03rd November, 2023** at the company registered office situated at 25/25A, 2nd Floor, 327, Nawab Building, D. N. Road, Fort, Mumbai, Maharashtra, 400001 interalia to consider and approve the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September, 2023.

In this regards a copy of Unaudited Standalone and Consolidated Financial Statement along with Limited Review Report as approved by the Auditor is enclosed.

The Board Meeting commenced at 6:30 P.M. and concluded at 7:00 P.M.

This is for your information and records.

Thanking you.

For Empower India Limited

Rajgopalan Iyengar
Managing Director
DIN: 00016496

Encl: as above

Date: 03.11.2023
Place: Mumbai



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 30.09.2023

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-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income						
	(a) Revenue From Operations	878.421	346.577	63.704	1224.999	344.975	973.172
	(b) Other Operating Income	-	0.000	0.000	0.000	0.000	0.000
	(c) Other Income	-	0.000	0.000	0.000	0.000	2.390
	Total Income	878.421	346.577	63.704	1224.999	344.975	975.562
2	Expenses						
	(a) Cost of materials consumed	-	0.000	0.000	0.000	0.000	0.000
	(b) Purchases of stock-in-trade	816.394	293.856	55.651	1110.250	322.223	930.392
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(7.909)	4.085	0.322	(3.824)	(4.424)	-4.085
	(d) Finance Cost	0.000	0.000	0.007	0.000	0.021	0.570
	(e) Employee Benefits Expenses	2.783	2.335	3.403	5.117	6.204	12.581
	(f) Depreciation and amortization expense	-	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)	2.164	5.249	0.683	7.413	7.312	14.840
	Total Expenses	813.432	305.525	60.066	1118.957	331.336	954.297
3	Profit / (Loss) before exceptional items and tax (1-2)	64.989	41.052	3.638	106.042	13.639	21.265
4	Exceptional Items	0.000	0.000	0.000	0.000	0.000	0.000
5	Profit / (Loss) before tax (3-4)	64.989	41.052	3.638	106.042	13.639	21.265
6	Tax Expenses						
	(a) Current Tax	-	0.000	0.000	0.000	0.000	4.051

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	(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	4.051
8	Profit/ (Loss) for a period from continuing operations (5-7)	64.989	41.052	3.638	106.042	13.639	17.214
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
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)						
	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)	64.989	41.052	3.638	106.042	13.639	17.214
	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	0.0056	0.004	0.0003	0.0091	0.0012	0.001
	(b) Diluted	0.0056	0.004	0.0003	0.0091	0.0012	0.001

For Empower India Limited

Rajgopalan Iyengar
Managing Director
DIN: 00016496

Date: 03.11.2023
Place: Mumbai

Empower India Limited

CIN: L51900MH1981PLC023931

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EMPOWER INDIA LIMITED			
Balance Sheet Summary as at 30.09.2023			
(Rs. In Lakhs)			
Sr.No.	STATEMENT OF ASSETS AND LIABILITIES	STANDALONE	
		As at Current year ended (Standalone)	As at Previous year ended (Standalone)
		30.09.2023	31.03.2023
	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	0.000	0.000
	Non-current investments	20,248.729	20,715.190
	Trade receivables, non-current	0.000	0.000
	Loans, non-current	0.000	0.000
	Other non-current financial assets	8,923.640	8,379.44
	Total non-current financial assets	29,172.37	29,094.63
	Deferred tax assets (net)	0.000	0.000
	Other non-current assets	135.913	135.91
	Total non-current assets	29,308.28	29,230.54
2	Current assets		
	Inventories	526.098	521.45
	Current financial asset		
	Current investments	0.000	0.000
	Trade receivables, current	0.000	0.000
	Cash and cash equivalents	6.219	4.36
	Bank balance other than cash and cash equivalents	1.796	2.12
	Loans, current	8.384	8.384
	Other current financial assets	0.000	0.000
	Total current financial assets	542.50	536.32
	Current tax assets (net)		0.00
	Other current assets	0.000	0.21
	Total current assets	542.50	536.53
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	29,850.78	29,767.08
	Equity and liabilities		
1	Equity		

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	Equity attributable to owners of parent		
	Equity share capital	11,637.986	11,637.99
	Other equity	17,774.233	17,667.370
	Total equity attributable to owners of parent	29,412.22	29,305.36
	Non-controlling interest	0.000	0.000
	Total equity	29,412.22	29,305.36
2	Liabilities		
	Non-current liabilities		
	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	0.000	0.000
	Deferred tax liabilities (net)	2.097	2.10
	Deferred government grants, Non-current	0.000	0.000
	Other non-current liabilities	0.000	0.000
	Total non-current liabilities	2.10	2.10
	Current liabilities		
	Current financial liabilities	0.000	0.000
	Borrowings, current	0.000	0.000
	Trade payables, current	425.803	437.620
	Other current financial liabilities		0.000
	Total current financial liabilities	425.80	437.62
	Other current liabilities	5.593	16.94
	Provisions, current	5.07	5.07
	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	436.46	459.63
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.000	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.000	0.00
	Total liabilities	438.56	461.73
	Total equity and liabilities	29,850.78	29,767.08

For Empower India Limited

Rajgopalan Iyengar
Managing Director
DIN: 00016496

Date: 03.11.2023
Place: Mumbai

Empower India Limited

CIN: L51900MH1981PLC023931

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EMPOWER INDIA LIMITED

Balance Sheet Summary as at 30.09.2023

(Rs. In Lakhs)

Sr.No.	STATEMENT OF CASH FLOW	STANDALONE	
		6 Months ended	Previous year ended
		30.09.2023	31.03.2023
	Particulars	(Un-Audited)	(Audited)
A	Cash flow from operating activities		
	Profit/(Loss) before tax	106.04	21.26
	Adjustments for:		
	Depreciation and amortization expense	0.00	0.00
	Adjustment for Non Controlling Stake	0.00	0.00
	Finance income	0.00	0.00
	Finance cost	0.00	0.00
	Exceptional Items	0.00	0.00
	Previous Balances Restore	0.00	0.00
	Operating profits before working capital changes	106.04	21.26
	<u>Adjustments for changes in:</u>		
	(Increase)/ Decrease in Trade receivables	0.00	0.00
	(Increase)/ Decrease in Inventories	(4.65)	(4.09)
	(Increase)/ Decrease in Investments	0.00	0.00
	Increase/ (Decrease) in Trade payables	(11.82)	47.45
	(Increase)/ Decrease in other non current asset	(544.20)	0.00
	(Increase)/ Decrease in other current asset	0.21	0.75
	(Increase)/ Decrease in other current Liabilities	(11.35)	9.06
	Increase/(Decrease) in Provision	(0.00)	0.00
	Cash generated from operations	(464.97)	74.44
	Income Taxes paid	0.00	0.00
	Net cash inflow/(outflow) from operating activities	(464.97)	74.44
B			
	Cash flow from investing activities		
	Sale/(Purchase) of non-current investments	466.46	107.43
	Short term loans given	(0.00)	0.00
	(Increase)/ Decrease in Loans and Advances		(180.15)
	Interest received	0.00	0.00
	Net cash outflow from investing activities	466.46	(72.72)
C			
	Cash Flow from Financing activities		
	Increase/(Decrease) in Short term borrowings	0.00	0.00

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	Increase/(Decrease) in Long term borrowings	0.00	0.00
	Interest paid	0.00	0.00
	Finance Cost	0.00	0.00
	Net cash inflow/(outflow) from Financing activities	0.00	0.00
	Net Increase/(Decrease) in Cash and Cash Equivalents	1.53	1.72
	Cash and cash equivalents at the beginning of the financial year	6.49	4.77
	Cash and cash equivalents at the end of the financial year	8.01	6.49
	Cash and cash equivalents comprise of:		
	Cash in Hand	6.22	4.36
	Bank Balances (Current Accounts)	1.80	2.12
		8.01	6.49

For Empower India Limited

Rajgopalan Iyengar
Managing Director
DIN: 00016496

Date: 03.11.2023
Place: Mumbai

Empower India Limited

CIN: L51900MH1981PLC023931

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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, 26419136, Email : rishisekhri@gmail.com

**Independent Auditor's Review Report on the Quarterly and Year to date Un-audited
Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015. (as amended)**

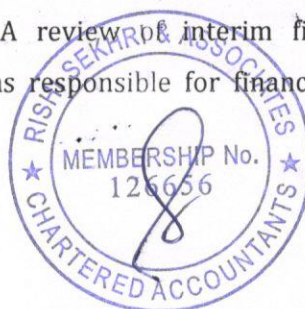
To

The Board of Directors,

Empower India Limited

25/25A, 2nd Floor, 327, Nawab Building, D. N. Road, Fort,
Mumbai, Maharashtra, 400001

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Empower India Limited** ("the Company") for the quarter ended **September 30, 2023** and year to date from **April 01, 2023 to September 30, 2023** ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement which is the responsibility of Company's management and approved by the Company's Board of Directors, has been prepared 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 there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and

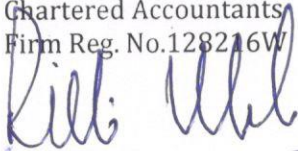


accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. 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 33 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 mis-statement.
5. Our conclusion on the Statement in respect of matters stated above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Management.

For Rishi Sekhri & Associates

Chartered Accountants
Firm Reg. No.128216W



Rishi Sekhri
(Proprietor)

MEMBERSHIP No.: 126656
UDIN: 23126656BGWLIH6561

Place: MUMBAI

Date: 3/11/23





EMPOWER INDIA LIMITED (CIN: L51900MH1981PLC023931)

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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.09.2023

PART-1

(Rs. in Lakhs except EPS)

CONSOLIDATED

-		3 months ended	Preceeding 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-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income						
	(a) Revenue From Operations	919.530	346.58	63.705	1266.107	344.975	973.170
	(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	2.390
	Total Income	919.530	346.58	63.705	1266.107	344.975	975.560
2	Expenses						
	(a) Cost of materials consumed	0.000	0.000	0.000	0.000	0.000	930.394
	(b) Purchases of stock-in-trade	1080.675	293.86	55.653	1374.531	322.223	-4.090
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(231.122)	4.09	0.326	(227.037)	(4.424)	0.000
	(d) Finance Cost	0.013	0.000	0.007	0.013	0.021	0.570
	(e) Employee Benefits Expenses	2.783	2.33	3.404	5.117	6.204	12.582
	(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)	2.287	5.87	0.682	8.161	7.312	16.900
	Total Expenses	854.635	306.15	60.066	1160.785	331.336	956.356
3	Profit / (Loss) before exceptional items and tax (1-2)	64.895	40.43	3.639	105.322	13.639	19.204
4	Exceptional Items	0.000	0.000	0.000	0.000	0.000	0.000
5	Profit / (Loss) before tax (3-4)	64.895	40.43	3.639	105.322	13.639	19.204
6	Tax Expenses						
	(a) Current Tax	0.000	0.000	0.000	0.000	0.000	4.050
	(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	4.050

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8	Profit/ (Loss) for a period from continuing operations (5-7)	64.895	40.43	3.639	105.322	13.639	15.154
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
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	
	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)	64.895	40.43	3.639	105.322	13.639	15.154
	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	0.0056	0.0035	0.0010	0.0090	0.0010	0.001
	(b) Diluted	0.0056	0.0035	0.0010	0.0090	0.0010	0.001

For Empower India Limited

Rajgopalan Iyengar
Managing Director
DIN: 00016496

Date: 03.11.2023
Place: Mumbai

Empower India Limited

CIN: L51900MH1981PLC023931

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EMPOWER INDIA LIMITED

Balance Sheet Summary as at 30.09.2023

(Rs. In Lakhs)

Sr. No.	STATEMENT OF ASSETS AND LIABILITIES	CONSOLIDATED	
		As at Current year ended (Consolidated)	As at Previous year ended (Consolidated)
		30.09.2023	31.03.2023
	Particulars	(Un-Audited)	(Audited)
A	ASSETS	Rs.	Rs.
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
	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	20203.67	20670.99
	Trade receivables, non-current	0.00	0.00
	Loans, non-current	0.00	74.19
	Other non-current financial assets	8923.64	8,379.44
	Total non-current financial assets	29,127.31	29,124.63
	Deferred tax assets (net)	0.00	0.00
	Other non-current assets	92.91	135.91
	Total non-current assets	29,220.22	29,260.54
2	Current assets		
	Inventories	748.61	521.45
	Current financial asset		
	Current investments	0.00	0.00
	Trade receivables, current	0.04	0.00
	Cash and cash equivalents	6.89	19.320
	Bank balance other than cash and cash equivalents	22.33	0.000
	Loans, current	65.97	8.38
	Other current financial assets	0.00	29.47
	Total current financial assets	843.84	578.62
	Current tax assets (net)	0.00	0.00
	Other current assets	17.46	0.00
	Total current assets	861.31	578.62
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	30,081.53	29,839.16
	Equity and liabilities		

Empower India Limited

CIN: L51900MH1981PLC023931

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



1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	11,637.99	11,637.99
	Other equity	17745.67	17,641.04
	Reserve & Surplus		0.00
	Total equity attributable to owners of parent	29,383.66	29,279.03
	Non controlling interest	0.00	0.00
	Total equity	29,383.66	29,279.03
2	Liabilities		
	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	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	2.10	2.10
	Current liabilities		
	Current financial liabilities	0.00	0.00
	Borrowings, current	0.00	86.02
	Trade payables, current	685.11	450.02
	Other current financial liabilities	0.00	0.00
	Total current financial liabilities	685.11	536.03
	Other current liabilities	5.59	16.94
	Provisions, current	5.07	5.07
	Current tax liabilities (Net)	0.00	0.00
	Deferred government grants, Current	0.00	0.00
	Other current liabilities	0.00	0.00
	Total other current liabilities	695.77	558.03
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	697.87	560.13
	Total equity and liabilities	30,081.52	29,839.16

For Empower India Limited

Rajgopalan Iyengar
Managing Director
DIN: 00016496
Date: 03.11.2023
Place: Mumbai

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EMPOWER INDIA LIMITED

Balance Sheet Summary as at 30.09.2023

(Rs. In Lakhs)

Sr. No.	STATEMENT OF CASH FLOW	CONSOLIDATED	
		6 Months ended	Previous year ended
		30.09.2023	31.03.2023
	Particulars	(Un-Audited)	(Audited)
A	Cash flow from operating activities		
	Profit/(Loss) before tax	105.32	19.20
	Adjustments for:		
	Depreciation and amortization expense	0.00	0.00
	Adjustment for Non Controlling Stake/Goodwill	0.00	0.00
	Finance income	0.00	0.00
	Finance cost	0.01	0.00
	Exceptional items	0.00	(9.93)
	Operating profits before working capital changes	105.33	9.27
	<u>Adjustments for changes in:</u>		
	(Increase)/ Decrease in Trade receivables	(0.04)	(180.13)
	(Increase)/ Decrease in Inventories	(227.16)	(4.09)
	(Increase)/ Decrease in Investments	0.00	0.00
	Increase/ (Decrease) in Trade payables	235.10	46.44
	(Increase)/ Decrease in other non current asset	43.00	0.00
	(Increase)/ Decrease in other current asset	(17.46)	(6.72)
	(Increase)/ Decrease in other current Liabilities	(11.34)	9.06
	Increase/(Decrease) in Provision	0.00	0.00
		22.09	
	Cash generated from operations	127.42	(126.19)
	Income Taxes paid	0.00	0.00
	Net cash inflow/(outflow) from operating activities	126.69	(126.19)
B			
	Cash flow from investing activities		
	Purchase/ Sale of non-current investments	(76.87)	127.43
	Short term loans given	(57.59)	0.00
	Interest received	0.00	0.00
	(Increase)/ Decrease in Loans and Advances	103.66	(74.19)
	Net cash outflow from investing activities	(30.80)	53.24
C			
	Cash Flow from Financing activities		
	Increase/(Decrease) in Short term borrowings	(86.02)	86.02
	Increase/(Decrease) in Long term borrowings	(0.00)	0.00
	Interest paid	0.00	0.00

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Finance Cost	(0.01)	0.00
Net cash inflow/(outflow) from Financing activities	(86.03)	86.02
Net Increase/(Decrease) in Cash and Cash Equivalents	9.90	13.07
Cash and cash equivalents at the beginning of the financial year	19.32	6.26
Cash and cash equivalents at the end of the financial year	29.22	19.33
Cash and cash equivalents comprise of:		
Cash in Hand	6.89	5.51
Bank Balances (Current Accounts)	22.33	13.82
	29.22	19.33

For Empower India Limited

Rajgopalan Iyengar
Managing Director
DIN: 00016496

Date: 03.11.2023
Place: Mumbai

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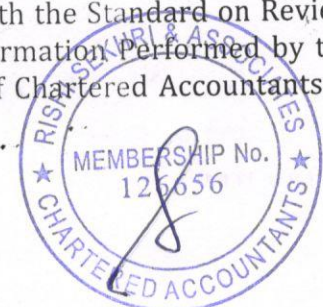
RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050.
Tel.: 9820501848, 26419136, Email : rishisekhri@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to date Un-audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

To,
The Board of Directors,
Empower India Limited
25/25A, 2nd Floor, 327, Nawab Building, D. N. Road, Fort,
Mumbai, Maharashtra, 400001

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Empower India Limited** ("the Holding") and its Subsidiaries ("the Holding and its Subsidiaries referred to as "the Group") for the quarter ended **September 30, 2023** and year to date from **April 01, 2023 to September 30, 2023** ("the Statement") attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement includes the results of the following entities:
 - i. Empower Tradex Private Limited
 - ii. Empower E-Ventures LLP
 - iii. Empower Housing Private Limited
 - iv. Empower Retail Private Limited
 - v. Empower Bollywood Private Limited
3. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
4. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Un-audited Consolidated 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 33 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 mis-statement.
6. We did not review the financial information of the aforesaid Subsidiaries mentioned in paragraph 2 included in this statement for the quarter ended September 30, 2023. This financial information has been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 4 above.

Our conclusion on the unaudited consolidated financial results is not modified in respect of the above matter.

For Rishi Sekhri & Associates

Chartered Accountants

Firm Reg. No.128216W


Rishi Sekhri
(Proprietor)

MEMBERSHIP No.: 126656

UDIN: 23126656BGWLII6561



Place: MUMBAI

Date: 3/11/23



Notes:

1. The Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 03rd November, 2023. The Statutory Auditors of the Company has carried a Limited Review Report of the above result for the said quarter and have expressed an unmodified audit opinion on these results.
2. During the quarter and half year ended 30th September 2023 the Company is operating in single segment, accordingly segment wise reporting is not applicable, but shall provide it as and when the same shall be operative.
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 30th September, 2023 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
Managing Director
DIN: 00016496

Date: 03.11.2023
Place: Mumbai

Empower India Limited

CIN: L51900MH1981PLC023931

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