



**November 14, 2024**

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

**Scrip Code : 504351**  
**Scrip Id : EMPOWER**

Dear Sir/ Madam,

**Sub: Outcome of Board Meeting held on November 14, 2024 – Approval of Unaudited Financial Results as on September 30, 2024.**

Pursuant to regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that the meeting of Board of Directors of the company was held today i.e., Thursday, November 14, 2024 at the registered office of the company situated at 25 /25A, 2nd Floor, 327, Nawab Building, D. N. Road, Fort, Mumbai – 400 001 to consider and approve Un-Audited Financial results for the quarter and half year ended on September 30, 2024 along with Limited Review Report issued thereon.

Meeting commenced at 05.30 PM and concluded at 06.45 PM.

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

**For Empower India Limited**

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**Rajgopalan Iyengar**  
**Managing Director**  
**DIN: 00016496**

**Encl: as above.**



**EMPOWER INDIA LIMITED**

**CIN: L51900MH1981PLC023931**

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

Contact: 9702003139; Website: www.empowerindia.in; Email: info@empowerindia.in

**STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2024**

**(Rs. in Lakhs except EPS)**

**STANDALONE**

Sr. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 months ended	Corresponding 6 months ended in the previous year	Previous year ended
		30/Sep/24	30/Jun/24	30/Sep/23	30/Sep/24	30/Sep/23	31/Mar/24
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>1</b>	<b>Income</b>						
	(a) Revenue from Operations	2311.300	679.001	878.421	2990.301	1224.999	8196.460
	(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	322.924
	<b>Total Income</b>	<b>2311.300</b>	<b>679.001</b>	<b>878.421</b>	<b>2990.301</b>	<b>1224.999</b>	<b>8519.384</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	0.000	0.000	0.000	0.000	0.000	0.000
	(b) Purchases of stock-in-trade	2186.783	578.025	816.394	2764.808	1110.250	8195.303
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.000	(7.909)	0.000	(3.824)	4.907
	(d) Finance Cost	0.002	0.009	0.000	0.011	0.000	0.127
	(e) Employee Benefits Expenses	4.081	1.495	2.783	5.576	5.117	8.790
	(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)	2.068	10.728	2.164	12.796	7.413	16.685
	<b>Total Expenses</b>	<b>2192.934</b>	<b>590.257</b>	<b>813.432</b>	<b>2783.191</b>	<b>1118.957</b>	<b>8225.812</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>118.366</b>	<b>88.744</b>	<b>64.989</b>	<b>207.111</b>	<b>106.042</b>	<b>293.571</b>
<b>4</b>	Exceptional Items	0.000	0.000	0.000	0.000	0.000	0.000
<b>5</b>	<b>Profit / (Loss) before tax (3-4)</b>	<b>118.366</b>	<b>88.744</b>	<b>64.989</b>	<b>207.111</b>	<b>106.042</b>	<b>293.571</b>
<b>6</b>	<b>Tax Expenses</b>						
	(a) Current Tax	0.000	0.000	0.000	0.000	0.000	10.000
	(b) Deferred Tax	0.000	0.000	0.000	0.000	0.000	0.000
<b>7</b>	<b>Total Tax Expenses</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>10.000</b>
<b>8</b>	<b>Profit/ (Loss) for a period from continuing operations (5-7)</b>	<b>118.366</b>	<b>88.744</b>	<b>64.989</b>	<b>207.111</b>	<b>106.042</b>	<b>283.571</b>
<b>9</b>	Profit/ (Loss) for a period from discontinuing operations	0.000	0.000	0.000	0.000	0.000	0.000
<b>10</b>	Tax Expenses of discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000
<b>11</b>	<b>Profit/ (Loss) for a period from dis -continuing</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>

**Empower India Limited**

**CIN: L51900MH1981PLC023931**

Regd Office: 25 /25A, 2<sup>nd</sup> Floor, 327, Nawab Building, D. N. Road, Fort, Mumbai – 400 001

Mobile/Helpdesk No.: +91 97020 03139

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	<b>operations (after tax) (9-10)</b>						
<b>12</b>	<b>Other Comprehensive Income/ (Loss)</b>						
	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
<b>13</b>	<b>Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period (8-11-12)</b>	<b>118.366</b>	<b>88.744</b>	<b>64.989</b>	<b>207.111</b>	<b>106.042</b>	<b>283.571</b>
	Paid -up Equity Share Capital (Face Value of Re. 01/- each)	11637.990	11637.990	11637.990	11637.990	11637.990	11637.990
<b>14</b>	<b>Earning Per Share (For continuing operations)</b>						
	(a) Basic	0.010	0.008	0.006	0.0178	0.009	0.024
	(b) Diluted	0.010	0.008	0.006	0.0178	0.009	0.024

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**STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2024**

**(Rs. In Lakhs)**

Sr.No.	STATEMENT OF ASSETS AND LIABILITIES	STANDALONE	
		As at half year ended (Standalone)	As at Previous year ended (Standalone)
		30.09.2024 (Un-Audited)	31.03.2024 (Audited)
	Particulars	Rs.	Rs.
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	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
	<b>Non- Current Financial Assets</b>	<b>0.000</b>	<b>0.000</b>
	Non-current investments	19808.475	19668.475
	Trade receivables, non-current	0.000	0.000
	Loans, non-current	0.000	0.000
	Other non-current financial assets	11215.267	10014.745
	<b>Total non-current financial assets</b>	<b>31023.742</b>	<b>29683.220</b>
	Deferred tax assets (net)	0.000	0.000
	Other non-current assets	117.913	135.910
	<b>Total non-current assets</b>	<b>31141.655</b>	<b>29819.130</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	517.363	517.363
	<b>Current financial asset</b>		
	Current investments	0.000	0.000
	Trade receivables, current	100.991	21.230
	Cash and cash equivalents	7.289	4.851
	Bank balance other than cash and cash equivalents	118.668	37.864
	Loans, current	8.384	8.384
	Other current financial assets	0.000	0.000
	<b>Total current financial assets</b>	<b>752.695</b>	<b>589.692</b>
	Current tax assets (net)	0.000	0.000
	Other current assets	0.000	0.000
	<b>Total current assets</b>	<b>752.695</b>	<b>589.692</b>
<b>3</b>	Non-current assets classified as held for sale	0.000	0.000
<b>4</b>	Regulatory deferral account debit balances and related deferred tax Assets	0.000	0.000
	<b>Total assets</b>	<b>31,894.350</b>	<b>30,408.822</b>
	<b>Equity and liabilities</b>		
<b>1</b>	Equity		

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	<b>Equity attributable to owners of parent</b>		
	Equity share capital	11637.986	11637.986
	Other equity	18158.874	17951.769
	<b>Total equity attributable to owners of parent</b>	<b>29796.860</b>	<b>29589.754</b>
	Non-controlling interest	0.000	0.000
	<b>Total equity</b>	<b>29796.860</b>	<b>29589.754</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current	0.000	0.000
	Trade payables, non-current	0.000	0.000
	Other non-current financial liabilities	0.000	0.000
	<b>Total non-current financial liabilities</b>	<b>0.000</b>	<b>0.000</b>
	Provisions, non-current	0.000	0.000
	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
	<b>Total non-current liabilities</b>	<b>2.097</b>	<b>2.100</b>
	<b>Current liabilities</b>	0.000	0.000
	<b>Current financial liabilities</b>	0.000	0.000
	Borrowings, current	0.000	0.000
	Trade payables, current	320.208	800.708
	Other current financial liabilities	0.000	0.000
	<b>Total current financial liabilities</b>	<b>320.208</b>	<b>800.708</b>
	Other current liabilities	-3.694	5.245
	Provisions, current	1778.880	11.015
	Current tax liabilities (Net)	0.000	0.000
	Deferred government grants, Current	0.000	0.000
	Other current liabilities	0.000	0.000
	<b>Total other current liabilities</b>	<b>2095.393</b>	<b>816.968</b>
<b>3</b>	Liabilities directly associated with assets in disposal group classified as held for sale	0.000	0.000
<b>4</b>	Regulatory deferral account credit balances and related deferred tax liability	0.000	0.00
	<b>Total liabilities</b>	<b>2097.490</b>	<b>819.068</b>
	<b>Total equity and liabilities</b>	<b>31894.350</b>	<b>30408.822</b>

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**STATEMENT OF CASHFLOW AS AT 30.09.2024**

(Rs. In Lakhs)

Sr.No.	STATEMENT OF CASH FLOW Particulars	STANDALONE	
		Half year ended 30.09.2024 (Un-Audited)	Previous year ended 31.03.2024 (Audited)
<b>A</b>	<b>Cash flow from operating activities</b>		
	<b>Profit/(Loss) before tax</b>	207.111	293.571
	Adjustments for:		
	Depreciation and amortization expense	0.000	0.000
	Adjustment for Non Controlling Stake	0.000	0.000
	Finance income	0.000	0.000
	Finance cost	0.011	0.000
	Exceptional Items	0.000	0.000
	<b>Operating profits before working capital changes</b>	<b>207.121</b>	<b>293.571</b>
	Adjustments for changes in:		
	(Increase)/ Decrease in Trade receivables	(79.761)	(21.230)
	(Increase)/ Decrease in Inventories	0.000	4.907
	Increase/ (Decrease) in Trade payables	(480.500)	363.090
	(Increase)/ Decrease in other non current asset	17.997	0.000
	(Increase)/ Decrease in other current asset	0.000	0.212
	(Increase)/ Decrease in Provision	1767.865	(15.750)
	(Increase)/ Decrease in non current liabilities	(0.003)	0.000
	(Increase)/ Decrease in other current Liabilities	(8.939)	0.000
	<b>Cash generated from operations</b>	<b>1423.781</b>	<b>624.800</b>
	Income Taxes paid	0.000	0.000
	<b>Net cash inflow/(outflow) from operating activities</b>	<b>1423.781</b>	<b>624.800</b>
<b>B</b>	<b>Cash flow from investing activities</b>		
	Sale/(Purchase) of non-current investments	(140.000)	1046.720
	Short term loans given	0.000	(1635.304)
	(Increase)/ Decrease in Loans and Advances	(1200.522)	0.000
	Interest received	0.000	0.000
	<b>Net cash outflow from investing activities</b>	<b>(1340.522)</b>	<b>(588.584)</b>
<b>C</b>	<b>Cash Flow from Financing activities</b>		
	Increase/(Decrease) in Short term borrowings	0.000	0.000
	Increase/(Decrease) in Long term borrowings	0.000	0.000
	Interest paid	0.000	0.000
	Finance Cost	(0.011)	0.000
	<b>Net cash inflow/(outflow) from Financing activities</b>	<b>(0.011)</b>	<b>0.000</b>
	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>83.248</b>	<b>36.216</b>
	Cash and cash equivalents at the beginning of the financial year	42.715	6.490
	Cash and cash equivalents at the end of the financial year	<b>125.963</b>	<b>42.715</b>
	Cash and cash equivalents comprise of:		
	Cash in Hand	7.289	4.851
	Bank Balances (Current Accounts)	118.668	37.864
		<b>125.957</b>	<b>42.715</b>

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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

**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

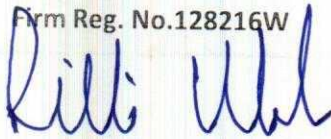
1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Empower India Limited** ("the Company") for the quarter ended **September 30, 2024** and year to date from **April 01, 2024 to September 30, 2024** ("the Statement") attached herewith, being submitted by the 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)

No.: 126656

UDIN: 24126656BKALGW9725



Place: Mumbai

Date: November 14, 2024





**EMPOWER INDIA LIMITED**

**(CIN: L51900MH1981PLC023931)**

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**STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.09.2024**

**(Rs. in Lakhs except EPS)**

**CONSOLIDATED**

Sr. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 months ended	Corresponding 6 months ended in the previous year	Previous year ended
		30/Sep/24	30/Jun/24	30/Sep/23	30/Sep/24	30/Sep/23	31/Mar/24
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>1</b>	<b>Income</b>						
	(a) Revenue from Operations	4571.542	3800.447	919.530	8371.989	1266.107	11678.567
	(b) Other Operating Income	0.000	0.000	0.000	0.000	0.000	0.000
	(c) Other Income	0.018	0.000	0.000	0.018	0.000	322.924
	<b>Total Income</b>	<b>4571.560</b>	<b>3800.447</b>	<b>919.530</b>	<b>8372.007</b>	<b>1266.107</b>	<b>12001.491</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	0.000	0.000	0.000	0.000	0.000	0.000
	(b) Purchases of stock-in-trade	3881.545	5140.909	1080.675	9022.454	1374.531	11332.168
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	469.908	(1570.943)	(231.122)	(1101.035)	(227.037)	(60.214)
	(d) Finance Cost	0.001	0.014	0.013	0.015	0.013	0.141
	(e) Employee Benefits Expenses	4.080	1.495	2.783	5.576	5.117	8.786
	(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)	2.347	16.573	2.287	18.920	8.161	19.339
	<b>Total Expenses</b>	<b>4357.882</b>	<b>3588.048</b>	<b>854.636</b>	<b>7945.930</b>	<b>1160.785</b>	<b>11300.220</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>213.679</b>	<b>212.40</b>	<b>64.894</b>	<b>426.078</b>	<b>105.322</b>	<b>701.271</b>
<b>4</b>	<b>Exceptional Items</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>5</b>	<b>Profit / (Loss) before tax (3-4)</b>	<b>213.679</b>	<b>212.40</b>	<b>64.894</b>	<b>426.078</b>	<b>105.322</b>	<b>701.271</b>
<b>6</b>	<b>Tax Expenses</b>						
	(a) Current Tax	0.000	0.000	0.000	0.000	0.000	10.000
	(b) Deferred Tax	0.000	0.000	0.000	0.000	0.000	0.000
<b>7</b>	<b>Total Tax Expenses</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>10.000</b>
<b>8</b>	<b>Profit/ (Loss) for a period from continuing operations (5-7)</b>	<b>213.679</b>	<b>212.40</b>	<b>64.894</b>	<b>426.078</b>	<b>105.322</b>	<b>691.271</b>
<b>9</b>	<b>Profit/ (Loss) for a period from dis -continuing operations</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>10</b>	<b>Tax Expenses of discontinued operations</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>11</b>	<b>Profit/ (Loss) for a period from discontinuing</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>

**Empower India Limited**

**CIN: L51900MH1981PLC023931**

Regd Office: 25 /25A, 2<sup>nd</sup> Floor, 327, Nawab Building, D. N. Road, Fort, Mumbai – 400 001

Mobile/Helpdesk No.: +91 97020 03139

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

	operations (after tax) (9-10)						
<b>12</b>	<b>Other Comprehensive Income/ (Loss)</b>						
	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
<b>13</b>	<b>Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period (8-11-12)</b>	<b>213.679</b>	<b>212.40</b>	<b>64.894</b>	<b>426.078</b>	<b>105.322</b>	<b>691.271</b>
	Paid -up Equity Share Capital (Face Value of Re. 1/- each)	11637.990	11637.990	11637.990	11637.990	11637.990	11637.990
<b>14</b>	<b>Earning Per Share (For continuing operations)</b>						
	(a) Basic	0.018	0.018	0.0056	0.0366	0.0090	0.059
	(b) Diluted	0.018	0.018	0.0056	0.0366	0.0090	0.059

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**STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2024**

**(Rs. In Lakhs)**

**CONSOLIDATED**

Sr. No.	STATEMENT OF ASSETS AND LIABILITIES Particulars	As at half year ended (Consolidated)	As at Previous year ended (Consolidated)
		30.09.2024 (Un-Audited)	31.03.2024 (Audited)
A	ASSETS	Rs.	Rs.
<b>1</b>	<b>Non-Current Assets</b>		
	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
	<b>Total non-current assets</b>	<b>0.000</b>	<b>0.000</b>
	<b>Non- Current Financial Assets</b>		
	Non-current investments	19768.475	19,959.680
	Trade receivables, non-current	0.000	0.000
	Loans, non-current	0.000	0.000
	Other non-current financial assets	11235.267	10,016.530
	<b>Total non-current financial assets</b>	<b>31003.742</b>	<b>29976.2100</b>
	Deferred tax assets (net)	0.000	0.000
	Other non-current assets	117.913	135.910
	<b>Total non-current assets</b>	<b>31121.655</b>	<b>30112.120</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	1686.949	582.490
	<b>Current financial asset</b>		
	Current investments	0.000	0.000
	Trade receivables, current	941.343	448.500
	Cash and cash equivalents	7.449	5.260
	Bank balance other than cash and cash equivalents	2988.753	81.370
	Loans, current	285.896	8.380
	Other current financial assets	7.465	369.980
	<b>Total current financial assets</b>	<b>5917.856</b>	<b>1495.980</b>
	Current tax assets (net)	0.000	0.000
	Other current assets	0.000	0.000
	<b>Total current assets</b>	<b>5917.856</b>	<b>1495.980</b>
<b>3</b>	Non-current assets classified as held for sale	0.000	0.000
<b>4</b>	Regulatory deferral account debit balances and related deferred tax Assets	0.000	0.000
	<b>current assets</b>	<b>0.000</b>	<b>0.000</b>
	<b>Total assets</b>	<b>37039.511</b>	<b>31608.100</b>
	<b>Equity and liabilities</b>		
<b>1</b>	Equity		

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	<b>Equity attributable to owners of parent</b>		
	Equity share capital	11637.986	11637.990
	Other equity	18786.752	18329.100
	<b>Total equity attributable to owners of parent</b>	<b>30424.738</b>	<b>29967.090</b>
	Non-controlling interest	0.000	0.000
	<b>Total equity</b>	<b>30424.738</b>	<b>29967.090</b>
<b>0</b>			
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current	1644.658	0.000
	Trade payables, non-current	0.000	0.000
	Other non-current financial liabilities	0.000	0.000
	<b>Total non-current financial liabilities</b>	<b>1644.658</b>	<b>0.000</b>
	Provisions, non-current	0.00	0.000
	Deferred tax liabilities (net)	2.097	2.100
	Deferred government grants, Non-current	0.00	0.000
	Other non-current liabilities	0.00	0.000
	<b>Total non-current liabilities</b>	<b>2.097</b>	<b>2.100</b>
	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings, current	475.880	10.200
	Trade payables, current	2716.952	1612.470
	Other current financial liabilities	0.000	5.240
	<b>Total current financial liabilities</b>	<b>3192.832</b>	<b>1627.910</b>
	Other current liabilities	-3.694	0.000
	Provisions, current	1778.880	11.010
	Current tax liabilities (Net)	0.000	0.000
	Deferred government grants, Current	0.000	0.000
	Other current liabilities	0.000	0.000
	<b>Total other current liabilities</b>	<b>1775.1186</b>	<b>11.010</b>
<b>3</b>	Liabilities directly associated with assets in disposal group classified as held for sale	0.000	0.000
<b>4</b>	Regulatory deferral account credit balances and related deferred tax liability	0.000	0.000
	<b>Other liabilities</b>	<b>0.000</b>	<b>0.000</b>
	<b>Total equity and liabilities</b>	<b>37039.511</b>	<b>31608.100</b>

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**STATEMENT OF CASHFLOW AS AT 30.09.2024**

(Rs. In Lakhs)

Sr.No.	STATEMENT OF CASH FLOW Particulars	CONSOLIDATED	
		Half year ended	Previous year ended
		30.09.2024 (Un-Audited)	31.03.2024 (Audited)
<b>A</b>	<b>Cash flow from operating activities</b>		
	<b>Profit/(Loss) before tax</b>	426.078	701.270
	Adjustments for:		
	Depreciation and amortization expense	0.000	0.000
	Adjustment for Non Controlling Stake/Goodwill	0.000	0.000
	Finance income	0.000	0.000
	Finance cost	0.000	0.000
	Exceptional items	0.000	(4.040)
	<b>Operating profits before working capital changes</b>	<b>426.078</b>	<b>697.230</b>
	Adjustments for changes in:		
	(Increase)/ Decrease in Trade receivables	(492.843)	(2085.580)
	(Increase)/ Decrease in Inventories	(1104.459)	(60.220)
	(Increase)/ Decrease in Current Investments	0.000	0.000
	(Increase)/ Decrease in Non-Current Investments	191.205	0.000
	(Increase)/ Decrease in other non current asset	17.997	0.000
	(Increase)/ Decrease in other current financial asset	362.515	(340.510)
	(Increase)/ Decrease in other non-current financial asset	(1218.737)	0.000
	(Increase)/ Decrease in short term loans and advances	(277.516)	0.000
	Increase/ (Decrease) in Trade payables	1104.482	1162.450
	Increase/ (Decrease) in other current Liabilities	3.694	(11.700)
	Increase/ (Decrease) in other non-current Liabilities	1644.658	0.000
	Increase/ (Decrease) in other current borrowings	465.680	0.000
	Increase/(Decrease) in Provision	1767.870	5.950
	<b>Cash generated from operations</b>	<b>2890.624</b>	<b>(632.380)</b>
	Income Taxes paid	0.000	10.000
	<b>Net cash inflow/(outflow) from operating activities</b>	<b>2890.624</b>	<b>(642.380)</b>
<b>B</b>	<b>Cash flow from investing activities</b>		
	Purchase/ Sale of non-current investments	0.000	711.320
	Short term loans given	0.000	0.000
	Interest received	0.000	0.000
	(Increase)/ Decrease in Loans and Advances	18.950	74.190
	<b>Net cash outflow from investing activities</b>	<b>18.950</b>	<b>785.510</b>
<b>C</b>	<b>Cash Flow from Financing activities</b>		
	Increase/(Decrease) in Short term borrowings	0.000	(75.820)
	Increase/(Decrease) in Long term borrowings	0.000	0.000
	Interest paid	0.000	0.000
	Finance Cost	0.000	0.000
	<b>Net cash inflow/(outflow) from Financing activities</b>	<b>0.000</b>	<b>(75.820)</b>
	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>2909.574</b>	<b>67.310</b>
	Cash and cash equivalents at the beginning of the financial year	86.630	19.320
	Cash and cash equivalents at the end of the financial year	2996.204	86.630
	<u>Cash and cash equivalents comprise of:</u>		
	Cash in Hand	7.449	5.260
	Bank Balances (Current Accounts)	2988.753	81.370
		<b>2996.203</b>	<b>86.630</b>

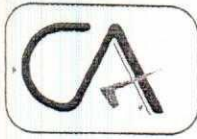
**Empower India Limited**

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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

## 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 and half year ended **September 30, 2024** and year to date from **April 01, 2024 to September 30, 2024** ("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 Energy 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, 2024. 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. 118216/W

*Rishi Sekhri*

Rishi Sekhri  
(Proprietor)

No.: 126656

UDIN: 24126656BKALGC5273

Place: Mumbai

Date: November 14, 2024





**Notes:**

1. The Standalone and Consolidated Un-Audited Financial Results were reviewed and recommended by the Audit Committee, and thereafter, approved by the Board of Directors of the Company, at their respective meeting held on November 14, 2024.
2. The Statutory Auditors of the Company have carried out Limited Review of the financial results for the quarter ended on September 30, 2024 in compliance with terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. The statements have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
4. As the Company's business activity falls within a single primary business segment, the segment wise reporting is not applicable, and the Company would provide segment wise reporting as and when applicable in subsequent quarters.
5. Provision for taxes, if any, shall be made at the end of the year.
6. Previous period figures have been re-grouped and re-classified wherever necessary.

**For Empower India Limited**

**Rajgopalan Iyengar**  
**Managing Director**  
**DIN: 00016496**

**Empower India Limited**

**CIN: L51900MH1981PLC023931**

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