



12th November, 2025

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

Scrip Code : 504351
Scrip Id : EMPOWER

Dear Sir/ Madam,

Ref: Intimation of the Board Meeting dated 05th November, 2025.

Sub: Outcome of Board Meeting held on 12th November, 2025 – Unaudited Financial Results as on 30th September, 2025.

In compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that, meeting of the Board of Directors of the Company was held **today i.e., Wednesday, 12th November, 2025** at the registered office of the company to inter alia consider and approve the following business transactions:

1. Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter and half - year ended as on 30th September 2025.
2. Limited Review Report (Standalone and Consolidated) issued by M/s. Rishi Sekhri and Associates, Chartered Accountants for the quarter and half year ended on 30th September 2025.

Meeting commenced at 06:00 P.M and concluded at 06:30 P.M.

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

For Empower India Limited

Rajgopalan Iyengar
Managing Director
DIN: 00016496



Encl: as above.



EMPOWER INDIA LIMITED

CIN: L51900MH1981PLC023931

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

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

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

(Amount in Lakhs except EPS)

STANDALONE

		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
Sr. No.	Particulars	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income						
	(a) Revenue From Operations	2455.89	2573.20	2311.30	5029.08	2990.30	6290.37
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Other Income	0.00	186.87	0.00	186.87	0.00	557.50
	Total Income	2455.89	2760.07	2311.30	5215.95	2990.30	6847.87
2	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	2438.62	2590.52	2186.78	5029.14	2764.81	6280.54
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	17.52	(17.52)	0.00	0.00	0.00	0.00
	(d) Finance Cost	0.00	0.00	0.00	0.00	0.01	0.02
	(e) Employee Benefits Expenses	4.86	5.25	4.08	10.11	5.58	13.82
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	4.17	37.18	2.07	41.35	12.80	21.14
	Total Expenses	2465.17	2615.43	2192.93	5080.60	2783.19	6315.52
3	Profit/(Loss) before exceptional items and tax (1-2)	(9.28)	144.64	118.37	135.35	207.11	532.35
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before tax (3-4)	(9.28)	144.64	118.37	135.35	207.11	532.35
6	Tax Expenses						
	(a) Current Tax	0.00	0.00	0.00	0.00	0.00	30.00
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
7	Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	30.00
8	Profit/(Loss) for a period from continuing operations (5-7)	(9.28)	144.64	118.37	135.35	207.11	502.35
9	Profit/ (Loss) for a period from dis -continuing operations	0.00	0.00	0.00	0.00	0.00	0.00
10	Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
11	Profit/(Loss) for a period from	0.00	0.00	0.00	0.00	0.00	0.00




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(Amount in Lakhs except EPS)

STANDALONE

		3 months ended	Preceeding 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
Sr. No.	Particulars	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	dis-continuing operations (after tax) (9-10)						
12	Other Comprehensive Income/ (Loss)						
	A)(i) Amount of items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B.) (i) Amount of items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
13	Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period (8-11-12)	(9.28)	144.64	118.37	135.35	207.11	502.35
	Paid -up Equity Share Capital (Face Value of Rs. 1/- each)	11637.99	11637.99	11637.99	11637.99	11637.99	11637.99
14	Earnings Per Share (For continuing operations)						
	(a) Basic	0.00	0.01	0.01	0.01	0.02	0.04
	(b) Diluted	0.00	0.01	0.01	0.01	0.02	0.04




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STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

(Amount in lakhs)

STANDALONE

Sr. No.	STATEMENT OF ASSETS AND LIABILITIES	As at half year ended (Standalone)	As at Previous year ended (Standalone)
		30-Sep-25 (Un-Audited)	31-Mar-25 (Audited)
	Particulars		
A	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	0.00	0.00
	Capital work-in-progress	0.00	0.00
	Investment property	0.00	0.00
	Goodwill	0.00	0.00
	Other intangible assets	0.00	0.00
	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	0.00	0.00
	Non-current investments	19368.48	19368.48
	Trade receivables, non-current	0.00	0.00
	Loans, non-current	0.00	0.00
	Other non-current financial assets	11426.45	11544.89
	Total non-current financial assets	30794.92	30913.37
	Deferred tax assets (net)	0.00	0.00
	Other non-current assets	0.00	25.68
	Total non-current assets (1)	30794.92	30939.053
2	Current assets		
	Inventories	517.36	517.36
	Current financial asset		
	Current investments	0.00	0.00
	Trade receivables, current	16.40	19.03
	Cash and cash equivalents	6.44	6.50
	Bank balance other than cash and cash equivalents	45.47	13.46
	Loans, current	9.17	8.38
	Other current financial assets	0.00	0.00
	Total current financial assets	594.85	564.73
	Current tax assets (net)	0.00	0.00
	Other current assets	0.00	0.00
	Total current assets (2)	594.85	564.73
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



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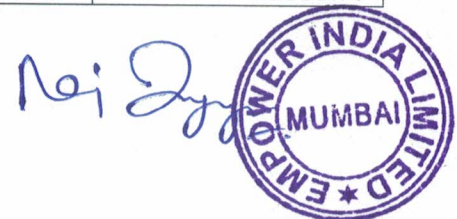
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STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

(Amount in lakhs)

STANDALONE

Sr. No.	STATEMENT OF ASSETS AND LIABILITIES	As at half year ended	As at Previous year ended
		(Standalone)	(Standalone)
	Particulars	30-Sep-25	31-Mar-25
		(Un-Audited)	(Audited)
	Total assets	31389.77	31503.79
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	11637.99	11637.99
	Other equity	18589.47	18454.12
	Total equity attributable to owners of parent	30227.46	30092.11
	Non-controlling interest	0.00	0.00
	Total equity (1)	30227.46	30092.11
2	Liabilities		
	(A) Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	0.00	0.00
	Trade payables, non-current	0.00	0.00
	Other non-current financial liabilities	0.00	0.00
	Total non-current financial liabilities	0.00	0.00
	Provisions, non-current	0.00	0.00
	Deferred tax liabilities (net)	2.10	2.10
	Deferred government grants, Non-current	0.00	0.00
	Other non-current liabilities	0.00	0.00
	Total non-current liabilities (A)	2.10	2.10
	(B) Current liabilities		
	Current financial liabilities	0.00	0.00
	Borrowings, current	0.00	0.00
	Trade payables, current	1105.60	1217.20
	Other current financial liabilities	0.00	0.00
	Total current financial liabilities	1105.60	1217.20
	Other current liabilities	13.00	150.77
	Provisions, current	41.61	41.61
	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 (B)	1160.22	1409.58
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 (2)	1162.31	1411.68
	Total equity and liabilities	31389.77	31503.79



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CASHFLOW STATEMENT AS ON 30th SEPTEMBER 2025

Sr. No.	STATEMENT OF CASH FLOW Particulars	(Amount in lakhs)	
		STANDALONE	
		Half year ended 30-Sep-25 (Un-Audited)	Previous year ended 31-Mar-25 (Audited)
A	Cash flow from operating activities		
	Profit/(Loss) before tax	135.35	532.35
	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
	Operating profits before working capital changes	135.35	532.35
	Adjustments for changes in:		
	(Increase)/ Decrease in Trade receivables	2.63	2.20
	(Increase)/ Decrease in Inventories	0.00	0.00
	(Increase)/ Decrease in Other Non-current financial assets	118.45	(1530.15)
	(Increase)/ Decrease in other non-current asset	25.68	110.23
	(Increase)/ Decrease in other current asset and Loans	(0.78)	0.01
	Increase/ (Decrease) in Trade payables	(111.60)	416.49
	(Increase)/ Decrease in other current Liabilities & Provision	(137.77)	176.13
	Cash generated from operations	31.96	(292.75)
	Income Taxes paid	0.00	30.00
	Net cash inflow/(outflow) from operating activities (A)	31.96	(322.75)
B	Cash flow from investing activities		
	Purchase of non-current investments	0.00	300.00
	(Increase)/ Decrease in Loans and Advances	0.00	0.00
	Short term loans given	0.00	0.00
	Interest received	0.00	0.00
	Net cash outflow from investing activities (B)	0.00	300.00
C	Cash Flow from Financing activities		
	Increase/(Decrease) in Short term borrowings	0.00	0.00
	Repayment of short term borrowings	0.00	0.00
	Dividend and tax on dividend	0.00	0.00
	Lease rentals paid against lease liability	0.00	0.00
	Increase/(Decrease) in Long term borrowings	0.00	0.00
	Interest paid	0.00	0.00



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CASHFLOW STATEMENT AS ON 30th SEPTEMBER 2025			
(Amount in lakhs)			
Sr. No.	STATEMENT OF CASH FLOW	STANDALONE	
		Half year ended 30-Sep-25	Previous year ended 31-Mar-25
	Particulars	(Un-Audited)	(Audited)
	Finance Cost	0.00	0.00
	Net cash inflow/(outflow) from Financing activities (C)	0.00	0.00
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	31.96	(22.75)
	Cash and cash equivalents at the beginning of the financial year	19.96	42.70
	Cash and cash equivalents at the end of the financial year	51.91	19.96
	Cash and cash equivalents comprise of :		
	Cash in Hand	6.44	6.50
	Bank Balances (Current Accounts)	45.47	13.46

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RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

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

LIMITED REVIEW REPORT

(Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015)

To,

The Board of Directors,

Empower India Limited

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

We have reviewed the accompanying statement of Un-audited financial results of **Empower India Limited** for the quarter and half year ended on **September 30, 2025**. 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 in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 provide 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 un-audited 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 misstatement.

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

Rishi Sekhri
Proprietor

Membership No.: 126656

Firm Reg. No: 128216W

Date: November 12, 2025

Place: Mumbai

UDIN: 25126656NTKVCT5561





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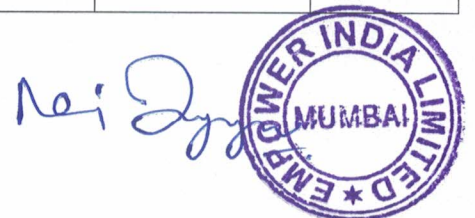
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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

(Amount in Lakhs except EPS)

CONSOLIDATED

		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
Sr. No.	Particulars	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income						
	(a) Revenue from Operations	3469.69	2655.45	4571.54	6125.14	8371.99	12353.56
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Other Income	0.00	186.87	0.02	186.87	0.02	593.13
	Total Income	3469.69	2842.32	4571.56	6312.01	8372.01	12946.69
2	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	3384.60	2845.64	3881.55	6230.24	9022.45	12881.20
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(209.26)	(64.03)	469.91	(273.29)	(1101.04)	(538.81)
	(d) Finance Cost	0.00	0.01	0.00	0.01	0.02	0.02
	(e) Employee Benefits Expenses	5.78	6.14	4.08	11.92	5.58	14.87
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	5.88	37.59	2.35	43.46	18.92	33.58
	Total Expenses	3187.00	2825.35	4357.88	6012.34	7945.93	12390.86
	Profit / (Loss) before exceptional items and tax (1-2)	282.69	16.97	213.68	299.67	426.08	555.83
3	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
4	Profit / (Loss) before tax (3-4)	282.69	16.97	213.68	299.67	426.08	555.83
5	Tax Expenses						
	(a) Current Tax	0.00	0.00	0.00	0.00	0.00	34.00
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
6	Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	34.00



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(Amount in Lakhs except EPS)

CONSOLIDATED

		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
Sr. No.	Particulars	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
8	Profit/ (Loss) for a period from continuing operations (5-7)	282.69	16.97	213.68	299.67	426.08	521.83
9	Profit/ (Loss) for a period from dis -continuing operations	0.00	0.00	0.00	0.00	0.00	0.00
10	Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
11	Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)	0.00	0.00	0.00	0.00	0.00	0.00
12	Other Comprehensive Income/ (Loss)						
	A) (i) Amount of items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B.) (i) Amount of items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
13	Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period (8-11-12)	282.69	16.97	213.68	299.67	426.08	521.83
	Paid -up Equity Share Capital (Face Value of Rs. 1/- each)	11637.99	11637.99	11637.99	11637.99	11637.99	11637.99
14	Earnings Per Share (For continuing operations)						
	(a) Basic	0.02	0.00	0.02	0.03	0.04	0.04
	(b) Diluted	0.02	0.00	0.02	0.03	0.04	0.04



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STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

(Amount in lakhs)

CONSOLIDATED

Sr. No.	STATEMENT OF ASSETS AND LIABILITIES Particulars	As at half year ended (Consolidated)	As at Previous year ended (Consolidated)
		30-Sep-25	31-Mar-25
		(Un-Audited)	(Audited)
A	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	0.00	0.00
	Capital work-in-progress	0.00	0.00
	Investment property	0.00	0.00
	Goodwill	0.00	0.00
	Other intangible assets	0.00	0.00
	Non- Current Financial Assets	0.00	0.00
	Non-current investments	19329.48	19330.48
	Non-current tax assets	0.00	0.00
	Trade receivables, non-current	0.00	0.00
	Loans, non-current	0.00	0.00
	Other non-current financial assets	11446.45	11564.89
	Total non-current financial assets	30775.92	30895.37
	Deferred tax assets (net)	0.00	0.00
	Other non-current assets	0.00	25.68
	Total non-current assets (1)	30775.92	30921.05
2	Current assets		
	Inventories	1394.59	1121.31
	Current financial asset		
	Current investments	0.00	0.00
	Trade receivables, current	1503.28	87.83
	Cash and cash equivalents	6.59	6.66
	Bank balance other than cash and cash equivalents	3594.24	3939.88
	Loans, current	117.68	635.90
	Other current financial assets	7.53	7.53
	Total current financial assets	6623.92	5799.10
	Current tax assets (net)	0.00	0.00
	Other current assets	0.00	0.00
	Total current assets (2)	6623.92	5799.10
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	37399.84	36720.16



Empower India Limited

CIN: L51900MH1981PLC023931

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Mobile/Helpdesk No.: +91 97020 03139

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



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STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

(Amount in lakhs)

CONSOLIDATED

Sr. No.	STATEMENT OF ASSETS AND LIABILITIES	As at half year ended (Consolidated)	As at Previous year ended (Consolidated)
		30-Sep-25 (Un-Audited)	31-Mar-25 (Audited)
	Particulars		
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	11637.99	11637.99
	Other equity	19101.53	18801.86
	Total equity attributable to owners of parent	30739.51	30439.85
	Non-controlling interest	2.00	2.00
	Total equity (1)	30741.51	30441.85
2	Liabilities		
	(A) Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	2743.80	2100.54
	Trade payables, non-current	0.00	0.00
	Borrowings	0.00	0.00
	Other non-current financial liabilities	0.00	0.00
	Total non-current financial liabilities	2743.80	2100.54
	Provisions, non-current	0.00	0.00
	Deferred tax liabilities (net)	2.10	2.10
	Deferred government grants, Non-current	0.00	0.00
	Other non-current liabilities	0.00	0.00
	Total non-current liabilities (A)	2745.89	2102.64
	(B) Current liabilities		
	Current financial liabilities		
	Borrowings, current	0.00	0.00
	Trade payables, current	0.54	0.00
	Trade payables, current	3852.28	3978.66
	Other current financial liabilities	0.00	0.00
	Total current financial liabilities	3852.82	3978.66
	Other current liabilities	13.00	150.77
	Provisions, current	46.61	46.24
	Current tax liabilities (Net)	0.00	0.00
	Deferred government grants, Current	0.00	0.00
	Total other current liabilities (B)	3912.43	4175.67
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00




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STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30 TH SEPTEMBER 2025			
(Amount in lakhs)			
CONSOLIDATED			
Sr. No.	STATEMENT OF ASSETS AND LIABILITIES	As at half year ended (Consolidated)	As at Previous year ended (Consolidated)
		30-Sep-25 (Un-Audited)	31-Mar-25 (Audited)
	Particulars		
4	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
	Total liabilities (2)	6658.33	6278.31
	Total equity and liabilities	37399.84	36720.16

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CASHFLOW STATEMENT AS ON 30th SEPTEMBER 2025

(Amount in lakhs)

CONSOLIDATED

Sr. No.	STATEMENT OF CASH FLOW	As at half year ended (Consolidated)	As at Previous year ended (Consolidated)
		30-Sep-25 (Un-Audited)	31-Mar-25 (Audited)
	Particulars		
A	Cash flow from operating activities		
	Profit/(Loss) before tax	299.67	555.83
	Adjustments for:		
	Depreciation and amortization expense	0.00	0.00
	Adjustment for Non-Controlling Stake	0.00	0.00
	Interest Income	(593.13)	(322.92)
	Finance cost	0.00	0.00
	Exceptional items	0.00	0.00
	Operating profits before working capital changes	(293.46)	232.91
	Adjustments for changes in:		
	(Increase)/ Decrease in Trade receivables	(1415.45)	360.67
	(Increase)/ Decrease in Inventories	(273.29)	(538.82)
	(Increase)/ Decrease in Other Non-current financial assets	118.45	(1548.36)
	(Increase)/ Decrease in other non-current asset	25.68	110.23
	(Increase)/ Decrease in other current asset	0.00	(627.52)
	(Increase)/ Decrease in other current financial assets	518.22	362.45
	Increase/ (Decrease) in Trade payables	(126.38)	2366.19
	(Increase)/ Decrease in other current Liabilities	(137.77)	150.77
	Increase/ (Decrease) in other current Financial Liabilities	0.00	(5.24)
	(Increase)/(Decrease) in Provision	0.37	35.23
	Cash generated from operations	(1583.63)	898.51
	Income Taxes paid	0.00	81.22
	Net cash inflow/(outflow) from operating activities (A)	(1583.63)	817.29
B	Cash flow from investing activities		
	(Purchase) / Proceeds from sale / Maturity of investment	1.00	629.36
	Issuance of Equity Shares	0.00	0.00
	Purchase of Assets	0.00	0.00
	Net cash outflow from investing activities (B)	1.00	629.36
C	Cash Flow from Financing activities		
	Increase/(Decrease) in Short term borrowings	0.00	0.00
	(Increase)/ Decrease in Loans and Advances	0.00	0.00




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CASHFLOW STATEMENT AS ON 30th SEPTEMBER 2025			
			(Amount in lakhs)
CONSOLIDATED			
Sr. No.	STATEMENT OF CASH FLOW	As at half year ended (Consolidated)	As at Previous year ended (Consolidated)
		30-Sep-25 (Un-Audited)	31-Mar-25 (Audited)
	Particulars		
	Short term loans given	0.00	0.00
	Interest received	593.13	322.92
	Increase/(Decrease) in Short term borrowings	0.54	(10.20)
	Dividend and tax on dividend	0.00	0.00
	Lease rentals paid against lease liability	0.00	0.00
	Increase/(Decrease) in Long term borrowings	643.26	2100.54
	Interest paid	0.00	0.00
	Finance Cost	0.00	0.00
	Net cash inflow/(outflow) from Financing activities (C)	1236.93	2413.26
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(345.70)	3859.91
	Cash and cash equivalents at the beginning of the financial year	3946.54	86.63
	Cash and cash equivalents at the end of the financial year	3600.83	3946.54
	<u>Cash and cash equivalents comprise of:</u>		
	Cash in Hand	6.59	6.66
	Bank Balances (Current Accounts)	3594.24	3939.88
		3600.83	3946.54

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RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

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

LIMITED REVIEW REPORT

As per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,

The Board of Directors,

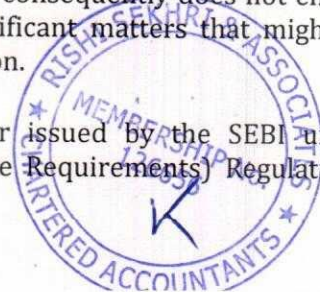
Empower India Limited

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 Subsidiary referred to as "the Group") for the quarter and half year ended **September 30 2025** ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").
2. This Statement includes the results of the following entities:
 - i. Empower Tradex Private Limited
 - ii. Empower Housing Private Limited
 - iii. Empower Retail Private Limited
 - iv. Empower Energy Private Limited
 - v. Empower E-Ventures LLP
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.

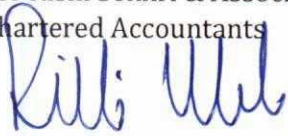
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



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.

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

For Rishi Sekhri & Associates
Chartered Accountants



Rishi Sekhri
Proprietor
Membership No.: 126656
Firm Reg. No: 128216W



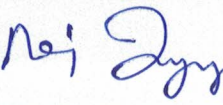
Date: November 12, 2025
Place: Mumbai

UDIN: 25126656TKNCVK6511

Notes:

1. The Un-Audited Financial Statement (Standalone and Consolidated) for the quarter ended on 30th September 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th November, 2025.
2. The Statutory Auditors of the Company have carried out Limited Review of the financial results (Standalone and Consolidated) for the quarter ended on 30th September 2025 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 to 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

