

NOVA

PUBLICATIONS (INDIA) LTD.

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CIN : L67120PB1994PLC015406

Date: 15.12.2020

Ref: NPIL/2020-21/SEC/37

To

General Manager
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400001

Sub: - Submission of Rectified un-audited Financial Results for quarter ended 30th September, 2020.

Dear Sir,

As per your e-mail received related to discrepancies in the un-audited results for the Quarter ended 30th September, 2020, please find attached rectified results with Cash Flow Statement as follows-

1. Un-audited Financial Results for the quarter ended on 30th September, 2020 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 along with cash flow statement.
2. Limited Review Report issued by the Statutory Auditors of the Company, on the said standalone un-audited results respectively of the Company.

Further inform that there is no change in financial results/figures in financial results approved by board of directors on 12.11.2020.

This is for your information and record.

Thanking You
Yours Sincerely

Shagun Dewan
Shagun Dewan
Company Secretary cum
Compliance Officer

NOVA PUBLICATIONS INDIA LTD.

Regd. Office 41-Chandan Nagar, Jalandhar City-144008

STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER ENDED 30/09/2020

	Particulars	(Rs. In lakhs)			
		3 months ended (30/09/2020)	Preceding 3 months ended (30/06/2020)	Corresponding 3 months ended (30/09/2019) in the previous year	Year to date figures for current period ended (31/03/2020)
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	REVENUE				
1	Net sales/income from operations	0.00	0.00	245.40	545.32
2	Other operating income	0.00	0.00	0.00	0.00
3	Total income from operations (net)	0.00	0.00	245.40	545.32
4	Expenses				
a)	Cost of materials consumed	0.00	0.00	0.00	0.00
b)	Purchases of stock-in-trade	0.00	0.00	239.61	533.76
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00
d)	Employee benefits expense	0.00	0.30	0.41	1.94
e)	Finance cost	0.00	0.00	0.01	0.02
f)	Depreciation and amortization expense	0.00	0.00	0.00	0.09
g)	Other expenses	0.69	3.45	0.58	5.93
4	Total expenses	0.69	3.75	240.61	541.74
5	Profit/(Loss) from operations before extraordinary and exceptional items (3-4)	-0.69	-3.75	4.79	3.58
6	Exceptional Items	0.00	0.00	0.00	0.00
7	Profit/ (loss) before exceptional items (5+/-6)	-0.69	-3.75	4.79	3.58
8	Tax expense	0.00	0.00	0.00	0.55
9	Net profit/ (loss) from ordinary activities after tax (7+/-8)	-0.69	-3.75	4.79	3.03
10	Profit from discontinued operations	0.00	0.00	0.00	0.00
11	Tax expense of Discontinued Operations	0.00	0.00	0.00	0.00
12	Profit/Loss from Discontinued Operations(10-11)	0.00	0.00	0.00	0.00
13	Net profit/ (loss) for the period (9+/-12)	-0.69	-3.75	4.79	3.03
14	Other comprehensive income	0.00	0.00	0.00	0.00
15	Total Comprehensive Income(13+14)	-0.69	-3.75	4.79	3.03
16	Paid-up equity share capital (of face value of Rs.10 each))	315.21	315.21	315.21	315.21
17. i	Earnings per share (before extraordinary items)				
	(a) Basic	-0.02	-0.12	0.15	0.10
	(b) Diluted	-0.02	-0.12	0.15	0.10
17. ii	Earnings per share (after extraordinary items)				
	(a) Basic	-0.02	-0.12	0.15	0.10
	(b) Diluted	-0.02	-0.12	0.15	0.10

For Nova Publications (India) Ltd.

[Signature]
Director

NOVA PUBLICATIONS INDIA LTD.
Regd. Office 41-Chandan Nagar, Jalandhar City-144008


	Particulars	3 months ended (30/06/2020)	Preceding 3 months ended (31/03/2020)	Corresponding 3 months ended (30/06/2019) in the previous year	Year to date figures for current period ended (31/03/2020)
A	PARTICULARS OF SHAREHOLDING				
1	Public Shareholding				
	- Number of shares	3152100	3152100	2676189	3152100
	- % of shareholding	100	100	84.9	100
2	Promoters and Promoter Group Shareholding				
	(a) Pledged/Encumbered				
	- Number of shares	NIL	NIL	NIL	NIL
	- % of shares (as a % of total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL
	- % of shares (as a % of total share capital of the company)	NIL	NIL	NIL	NIL
	(b) Non-encumbered				
	- Number of shares	0	0	475911	0
	- % of shares (as a % of total shareholding of promoter and promoter group)	0	0	100	0
	- % of shares (as a % of total share capital of the company)	0	0	15.1	0

	Particulars	3 months ended
B	INVESTOR COMPLAINTS	
	Pending at the beginning of the quarter	NIL
	Received during the quarter	NIL
	Disposed off during the quarter	NIL
	Remaining unresolved at the end of the quarter	NIL

1	The above Unaudited Financial Results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on 12th November, 2020.		
2	The Statutory Auditors have given their Limited Review report as required under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the above results.		
3	The operation of the Company relates to a single reportable segment.		
4	Previous period/year figures have been regrouped and/or reclassified, wherever necessary.		
5	The Company has adopted Indian Accounting Standards ("Ind AS") notified by the Ministry of Corporate affair. This statement has been prepared in accordance with the Companies (Indian Accounting standards) Rules, 2015 (Ind AS) prescribed under section 133 of Companies Act 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies to the extent applicable. Though maximum information have been extracted from the books of accounts maintained by the Company, yet the implementation of Ind AS is still under progress.		
6	The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's Circular dated July, 5, 2015, IND AS and Schedule III to the Companies Act, 2013 applicable to the Company that are required to comply with IND AS		
7	The Reconciliation of net profit or loss reported in accordance with the Indian GAAP to total comprehensive income in accordance with IND AS as given below-		
	Description	Quarter Ended	Year Ended
		30.09.2020	30.09.2019
	Net profit as per previous GAAP(Indian GAAP)	-0.69	4.79
	Add/Less- Increase/Decrease in Net profit as reported under indian GAAP	NIL	NIL
	Reclassification of remeasurement of employee benefits	NIL	NIL
	Taxes on account of above items	NIL	NIL
	Net Profit as per IND AS	-0.69	4.79
	Other comprehensive income, net of income tax	NIL	NIL
	Total comprehensive income for the period	NIL	NIL
	Previous period figures are re-arranged/re-grouped wherever necessary	NIL	NIL

Place: Jalandhar
Date: 12.11.2020

For and on behalf of the Board
For Nova Publications India Limited


Rajan Chopra
Whole-Time Director

STATEMENT OF ASSETS AND LIABILITIES (UNAUDITED)

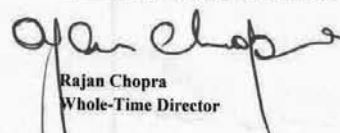
	Particulars	As at current period end	As at previous year end
		30-09-2020	31-03-2020
		Provisional	Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	3,15,21,000	3,15,21,000
	(b) Reserves and Surplus	2,76,891.00	7,21,607
	(c) Money received against Shares Warrants	-	-
	Sub-total Shareholders' Funds	3,17,97,891	3,22,42,607
2	Share application money pending allotment	-	-
3	Non-Current Liabilities		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total Non-Current Liabilities	-	-
4	Current Liabilities		
	(a) Short-term borrowings	-	-
	(b) Trade payables	3,54,731	11,800
	(c) Other current liabilities	1,69,706	1,93,721
	(d) Short-term provisions	55,800	55,800
	Sub-total Current Liabilities	5,80,237	2,61,321
	TOTAL- EQUITY AND LIABILITIES	3,23,78,128	3,25,03,927
B	ASSETS		
1	Non-current assets		
	(a) Fixed Assets	10,524	10,524
	(b) Non-current investments	-	-
	(c) Deferred Tax assets (net)	2,671	2,671
	(d) Long term loans and advances	-	-
	(e) Other Non-current assets	-	-
	Sub-total Non-current assets	13,195	13,195
2	Current Assets		
	(a) Current investments	-	-
	(b) Inventories	-	-
	(c) Trade Receivables	2,39,87,013	2,40,92,013
	(d) Cash and cash equivalents	3,95,955	4,83,343
	(e) Short-term Loans & Advances	79,81,965	79,15,377
	(f) Other current assets	-	-
	Sub-total Current Assets	3,23,64,933	3,24,90,733
	TOTAL- ASSETS	3,23,78,128	3,25,03,928

Note

1 Segment reporting as defined in accounting standard 17 is not applicable.

Place: Jalandhar
Date: 12.11.2020

For and on behalf of the Board
For Nova Publications India Limited


Rajan Chopra
Whole-Time Director

CASH FLOW STATEMENT

NOVA PUBLICATIONS INDIA LIMITED

(Rupees in Lacs)

	Particular	current reporting period
	1	2
I.	CASH INFLOWS	
1	From Operating activities	
	(a) Profit from operating activities	(0.69)
	<u>Adjustment:</u>	
	Depreciation and amortization	-
	Amortization of stock compensation	-
	(Gain)/Loss on sale of fixed assets	-
	Interest Expense	-
	Assets written off	-
	Provision/ (Reveral) for doubtful debts and advances	-
	(b) Working capital changes:	
	Decrease in inventories	-
	Decrease in trade receivables	-
	Decrease in short-term loans	-
	Decrease in other current assets	-
	Increase in trade payables	3.43
	Increase in other current liabilities	(0.24)
	Increase in provisions	-
	Total of (1)	2.50
2	From Investing activities	
	(a) Proceeds from sale of fixed assets	-
	(b) Proceeds from sale of investments	-
	(c) Realisation of long-term loans and advances from	-
	(d) Decrease in other long-term loans and advances	-
	(e) Decrease in other non- current assets	-
	(f) Dividend received	-
	(g) Interest received	-
	(h) Other income	-
	Total of (2)	-
3	From Financing activities	
	(a) Proceeds from issue of share capital	-
	(b) Share application money pending allotment	-
	(c) Proceeds from long-term borrowings	-
	(d) Proceeds from short-term borrowings	-
	Total of (3)	-
	Total cash inflows (1+2+3)	2.50
II.	CASH OUTFLOWS	
1	From Operating activities	
	(a) Loss from operating activities	-
	<u>Adjustments:</u>	
	Depreciation and amortization	-
	Amortization of stock compensation	-
	(loss)/Gain on sale of fixed assets	-
	Interest Income	-
	Assets written off	-
	(Provision)/ Reversal for doubtful debts and advances	-
	(b) Working capital changes:	
	Increase in inventories	-
	Increase in trade receivables	-
	Increase in short-term loans and advances	0.67
	Increase in other current assets	-
	Decrease in trade payables	-
	Decrease in other current liabilities	-
	Decrease in provisions	-
	(c) Direct taxes paid (Net of refunds)	-
	(d) Dividend Paid	-
	Total of (1)	0.67
2	From Investing activities	
	(a) Purchase of tangible assets/capital; work-in-progress	-
	(b) Purchase of intangible assets/assets under development	-
	(c) Purchase of investments	-
	(d) Investment in subsidiaries/associates/business ventures	-
	(e) Payment of long-term loans and advances to	-
	(f) Increase in other long-term loans and advances	-
	(g) Increase in other non-current assets	-
	Total of (2)	-
3	From Financing activities	
	(a) Repayment of long-term borrowings	-
	(b) Repayment of short-term borrowings	-
	(c) Dividend paid (including distribution tax)	-
	(d) Interest on other finance costs	-
	(e) Share issue expenses	-
	Total of (3)	-
	Total cash outflows (1+2+3)	0.67
III.	Net (decrease)/increase in cash and cash equivalents (I-II)	1.83
	Add: Cash and cash equivalents at the beginning of the period	4.83
IV.	Cash and cash equivalents at the end of the period	3.96

For Nova Publications (India) Ltd.

opa chopra
Director



KOUL VIJH ASSOCIATES

CHARTERED ACCOUNTANT

Dated: 12.11.2020

UDIN: 20084727AAAAEB2831

Limited Review Report on Quarterly Unaudited Financial Results
Pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure
Requirements) with the Stock Exchange(s)

To

Board of Directors
Nova Publications India Limited

We have reviewed the accompanying statement of unaudited financial results of Nova Publications India Limited, 41 Chandan Nagar, Jalandhar for the quarter ended 30th September, 2020. 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, Review of Interim Financial Information performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus 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 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 as per regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s KOUL VIJH & ASSOCIATES



CHANDRA K. KOUL
PARTNER
CHARTERED ACCOUNTANTS,
FRN NO- 008709N
M No- 084727
Dated: 12.11.2020
Place: Jalandhar