

# **ENCODE PACKAGING INDIA LIMITED**

(FORMALLY KNOWN AS NOVA PUBLICATIONS INDIA LIMITED)

CIN: L67120PB1994PLC015406

ADDRESS:- D-82, FOCAL POINT EXTENSION JALANDHAR CITY PUNJAB JALANDHAR

PHONE:- +91-0181-2280800

EMAIL :- cs@encodepackaging.com

Date: 10.11.2023

To,  
The Manager – Listing,  
BSE Limited, Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400 001

**Sub: Outcome of the Board Meeting**

**Ref: Regulation 30 (read with Part A of Schedule III) and Regulation 33 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

Dear Sir/ Madam,

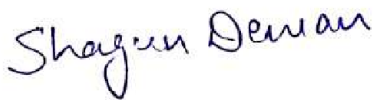
Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), This is to inform you that the Board of Directors of the Company, at its meeting held today i.e., on Friday, November 10, 2023, which commenced at 05:00 P.M. and concluded at 6:00 P.M. has considered and approved Unaudited Financial Results for the quarter and half year ended on September 30, 2023. Pursuant to Regulation 33 of the Listing Regulations, we enclose the following:

- i. Statements showing the unaudited financial results of the Company for the quarter and half year ended on September 30, 2023;
- ii. The Limited Review Reports of the Statutory Auditors of the Company on the aforesaid Unaudited Financial Results;

Kindly take the above information on your record and oblige.

Thanking You

For Encode Packaging India Limited



Shagun Dewan  
Company Secretary & Compliance Officer  
Place: Jalandhar



**SARNA & AGGARWAL,**  
CHARTERED ACCOUNTANTS

M: +91-99888-17433  
+91-98883-03949

**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**  
**Encode Packaging India Limited**

We have reviewed the accompanying statement of unaudited financial results of Encode Packaging India Limited, D-82, FOCAL POINT EXTENSION JALANDHAR CITY PUNJAB JALANDHAR for the quarter ended 30<sup>th</sup> September, 2023. 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) 2400, 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 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 Sarna & Aggarwal

  
CA ASHRAY SARNA  
CHARTERED ACCOUNTANTS,  
FRN NO- 0011796C  
M No- 544005

Dated : 10.11.2023  
Place : Jalandhar  
UDIN: 23544005BGUUES4125

B-18, 1st Floor, Vakil Building, Model Town Road  
Near Skylark Hotel, Jalandhar

(O) 0181-4611743, 5080485, 2232406

Email: charteredrohit@gmail.com, casarnaashray@gmail.com




**ENCODE PACKAGING INDIA LIMITED**  
**D 82 , FOCAL POINT EXTENSION , JALANDHAR**  
**STATEMENT OF AUDITED RESULTS FOR THE YEAR ENDED 30.09.2023**

**STATEMENT OF ASSETS AND LIABILITIES (UNAUDITED)**

	Particulars	As at current period end 30.09.2023	As at previous year end 31.03.2023
		UnAudited	Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' Funds</b>		
	(a) Share Capital	315.21	315.21
	(b) Reserves and Surplus	10.67	8.59
	(c) Money received against Shares Warrants		
	<b>Sub-total Shareholders' Funds</b>	<b>325.88</b>	<b>323.80</b>
2	<b>Share application money pending allotment</b>	-	-
3	<b>Non-Current Liabilities</b>		
	(a) Long-term borrowings	10.31	10.31
	(b) Deferred tax liabilities (net)		
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	<b>Sub-total Non-Current Liabilities</b>	<b>10.31</b>	<b>10.31</b>
4	<b>Current Liabilities</b>		
	(a) Short-term borrowings	-	-
	(b) Trade payables	24.63	18.40
	(c) Other current liabilities	10.07	13.14
	(d) Short-term provisions		
	<b>Sub-total Current Liabilities</b>	<b>34.71</b>	<b>31.54</b>
	<b>TOTAL- EQUITY AND LIABILITIES</b>	<b>370.90</b>	<b>365.66</b>
<b>B</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Fixed Assets	121.72	133.26
	(b) Non-current investments		
	(c) Deferred Tax assets (net)	-	-
	(d) Long term loans and advances		
	(e) Other Non-current assets		
	<b>Sub-total Non-current assets</b>	<b>121.72</b>	<b>133.26</b>
2	<b>Current Assets</b>		
	(a) Current investments	30.00	30.00
	(b) Inventories	20.74	15.98
	(c) Trade Receivables	107.69	87.53
	(d) Cash and cash equivalents	7.46	10.55
	(e) Short-term assets and liabilities	77.71	77.71
	(f) Other current assets	5.59	10.63
	<b>Sub-total Current Assets</b>	<b>249.18</b>	<b>232.40</b>
	<b>TOTAL- ASSETS</b>	<b>370.90</b>	<b>365.66</b>

Place: Jalandhar  
Date: 10.11.2023


For and on behalf of the Board  
For Encode Packaging India Limited

  
**Navdeep Singh Bhatti**  
Director

**ENCORE PACKAGING INDIA LIMITED**  
**D-91, POLAR POINT EXTENSION, JALANDHAR**  
**STATEMENT OF UNAUDITED RESULTS FOR THE YEAR ENDED 30.09.2013**

Particulars	QUARTER WISE				YEARLY
	3 months ended (31.09.2012)	Preceding 3 months ended (30.09.2011)	Half Yearly (30.09.2012)	Corresponding 3 months ended (30.09.2011) i.e. the	Year to date figures for corresponding period ended (30.09.2011)
	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)	(Rupees in Lakhs)
<b>REVENUE</b>					
1. Net sales/income from operations	111.17	26.34	192.31	34.27	399.34
2. Other operating income	1.08	0.00	0.00	0.00	0.00
3. Total Income from operations (net)	112.25	26.34	192.31	34.27	399.34
<b>EXPENSES</b>					
a. Cost of materials consumed	2.49	2.48	5.91	1.18	17.88
b. Purchase of goods for sale	20.04	37.40	13.19	34.25	146.20
c. Change in inventory of finished goods, work-in-progress	1.70	-1.70	-3.38	1.90	-9.87
d. Employee benefits expense	10.61	12.29	12.91	11.57	54.64
e. Finance Costs	10.1	9.00	0.01	9.01	0.00
f. Depreciation and amortisation expense	6.13	6.13	12.14	11.16	37.59
g. Other expenses	6.99	9.34	16.33	41.0	31.33
Total expenses	168.29	108.34	162.49	118.12	297.40
Profit/(Loss) from operations before exceptional items (S.1)	1.24	-3.32	2.96	7.55	-4.06
Exceptional Items	-	0.00	0.00	0.00	0.00
Profit/(Loss) before tax (S.11(d))	1.24	-3.32	2.96	7.55	-4.06
Tax expense	-	0.00	0.00	0.00	0.00
2. Net profit/(Loss) from Continuing Operations (S.7.3)	1.24	-3.32	2.96	7.55	-4.06
3. Profit from discontinued operations	-	0.00	0.00	0.00	0.00
4. Tax expense of discontinued operations	-	0.00	0.00	0.00	0.00
5. Profit/(Loss) from Discontinued Operations (S.7.4)	-	0.00	0.00	0.00	0.00
6. Net profit/(Loss) for the period (S.7.5)	1.24	-3.32	2.96	7.55	-4.06
7. Other comprehensive income	-	0.00	0.00	0.00	0.00
8. Total Comprehensive Income (S.7.6)	-	0.00	0.00	0.00	0.00
9. Earnings per share (before extraordinary items)					
(a) Basic	0.36	-0.30	0.07	0.24	-0.19
(b) Diluted	0.00	0.00	0.00	0.24	0.00
10. Earnings per share (after extraordinary items)					
(a) Basic	0.36	-0.30	0.07	0.24	-0.19
(b) Diluted	0.00	0.00	0.00	0.00	0.00

Particulars	3 months ended (31.09.2012)	Preceding 3 months ended (30.09.2011)	Half Yearly (30.09.2012)	Corresponding 3 months ended (30.09.2011) i.e. the	Year to date figures for corresponding period ended (30.09.2011)
<b>A. PARTICULARS OF SHAREHOLDING</b>					
1. Public Shareholders					
- Number of shares	215,100	215,100	215,100	215,100	215,100
- % of shareholding	100	100	100	100	100
2. Promoters and Promoter Group Shareholding					
(a) Held/Unsubscribed					
- Number of shares	-	-	-	-	-
- % of shares (as a % of total shareholding of promoters and promoter group)	-	-	-	-	-
(b) Non-subscribed					
- Number of shares	0	0	0	0	0
- % of shares (as a % of total shareholding of promoters and promoter group)	0	0	0	0	0
(c) Total					
- Number of shares	0	0	0	0	0
- % of shares (as a % of total shareholding of promoters and promoter group)	0	0	0	0	0

Particulars	3 months ended				
<b>B. INVESTOR COMPLAINTS</b>					
Number of complaints received during the quarter	NIL				
Number of complaints received during the quarter	NIL				
Number of complaints received during the quarter	NIL				
Number of complaints received during the quarter	NIL				
1. The above Audited Financial Statements were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on 10th August 2012					
2. The Statutory Auditors have given their Audit report as required under Regulation 17 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the above results.					
3. The operations of the Company relate to a single reportable segment.					
4. Previous period figures have been regrouped and/or reclassified wherever necessary.					
5. The Reconciliation of profit/loss as reported in accordance with the Indian GAAP to consolidated financial statements in accordance with IFRS is given below:					
Description					Quarter Ended
					30.09.2013
					30.09.2012
Net profit as per Indian GAAP					0.00
Adjustment/Correction in Net profit as per Indian GAAP					0
Reclassification of income statement of employee benefits					0
Income tax expense of share issue					0
Net Profit as per IFRS					0.00
Other comprehensive income, net of income tax					0
Total comprehensive income for the period					0
Previous period figures were regrouped wherever necessary.					0
Place: Jalandhar					For and on behalf of the Board
Date: 18.11.2013					For Encore Packaging India Limited
					
					Navdeep Singh Bhatti
					Director

## CASH FLOW STATEMENT

ENCODE PACKAGING INDIA LIMITED

	Particular	Figures for the current reporting period
	1	1 2
<b>I.</b>	<b>CASH INFLOWS</b>	
<b>1</b>	<b>From Operating activities</b>	
	(a) Profit from operating activities	11.39
	Adjustment:	
	Depreciation and amortization	6.13
	Amortization of stock compensation	
	(Gain)/Loss on sale of fixed assets	-
	Interest Expense	-
	Other written off	
	Provision/ ( Reveral) for doubtful debts and advances	
	(b) Working capital changes:	
	Increase in inventories	
	Increase in trade receivables	
	Increase in investment	
	Decrease in other current assets	5.04
	Increase in trade payables	6.21
	Increase in other current liabilities	
	Decrease in provisions	
	<b>Total of (1)</b>	<b>28.77</b>
<b>2</b>	<b>From Investing activities</b>	
	(a) Proceeds from sale of fixed assets	
	(b) Proceeds from sale of investments	
	(c) Realisation of long-term loans and advances from subsidiaries/associates/ business ventures	-
	(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	
	<b>Total of (2)</b>	<b>-</b>
<b>3</b>	<b>From Financing activities</b>	
	(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	
	<b>Total of (3)</b>	<b>-</b>
	<b>Total cash inflows (1+2+3)</b>	<b>28.77</b>
<b>II.</b>	<b>CASH OUTFLOWS</b>	
<b>1</b>	<b>From Operating activities</b>	
	(a) Loss from operating activities	-
	Adjustments:	
	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	4.76
	Increase in trade receivables	20.16
	Increase in short-term loans and advances	
	Increase in other current assets	
	Decrease in trade payables	
	Decrease in other current liabilities	4.78
	Decrease in provisions	
(c)	Direct taxes paid ( Net of refunds)	-
(d)	Dividend Paid	
	<b>Total of (1)</b>	<b>29.70</b>
<b>2</b>	<b>From Investing activities</b>	
(a)	Purchase of tangible assets/capital; work-in-progress	2.16
(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 subsidiaries/associates/business ventures	
(f)	Increase in other long-term loans and advances	
(g)	Increase in other non-current assets	
	<b>Total of (2)</b>	<b>2.16</b>
<b>3</b>	<b>From Financing activities</b>	
(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	
	<b>Total of (3)</b>	<b>-</b>
	<b>Total cash outflows (1+2+3)</b>	<b>31.86</b>
<b>III.</b>	<b>Net (decrease)/increase in cash and cash equivalents (I-II)</b>	<b>(3.09)</b>
	<b>Add: Cash and cash equivalents at the beginning of the period</b>	<b>10.55</b>
<b>IV.</b>	<b>Cash and cash equivalents at the end of the period</b>	<b>7.46</b>

0.00