

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: 14.11.2022

Dear Sir / Madam,

In compliance with the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended from time to time, we would like to inform that the Board of Directors ("Board"), in their meeting held on November 14, 2022, inter alia approved and took on record the un audited financial results of the Company, for the quarter ended on September 30, 2022, along with the Limited review report issued by Statutory Auditors of the Company as recommended by the Audit Committee of the Board ("Financial Results").

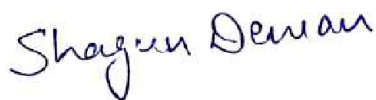
The copies of Financial Results are enclosed herewith as **Annexure-A**

The Board meeting commenced at 05.00 PM and concluded at 07.15 PM

Kindly take the above information on your record and oblige.

Thanking You

For Nova Publications India Limited



Shagun Dewan

Company Secretary & Compliance Officer

Singh



SARNA & AGGARWAL

CHARTERED ACCOUNTANTS

6-18, 1st Floor, Vakil Building, Model Town Road, Near Skylark Hotel, Jalandhar
(O) 0181-4611743, 5080485, 2232406
Email: charteredrohit@gmail.com, casarnaashray@gmail.com

M: 99888-17433
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 for the quarter ended 30th September 2022. 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
PARTNER
CHARTERED ACCOUNTANTS
FRN NO- 00117960
M No- 54005
Dated: 14.10.2022
Place: Jalandhar
UDIN: 22544005BDCHLD5654

ENCODE PACKAGING INDIA LIMITED

D 82 , FOCAL POINT EXTENSION , JALANDHAR

STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER ENDED 30.09.2022

	Particulars	QUARTER ENDED	QUARTER ENDED	
		3 months ended (30.09.2022)	3 months ended (30.06.2022)	Preceding 3 months ended (31/03/2022)
		(Unaudited)	(Unaudited)	(audited)
	REVENUE			
1	Net sales/income from operations	84,36,755.83	43,29,580.79	1,05,91,353.00
2	Other operating income	-	-	5,570.00
3	Total income from operations (net)	84,36,755.83	43,29,580.79	1,05,96,923.00
4	Expenses			
a)	Cost of materials consumed	11,55,627.06	-	30,16,272.00
b)	Purchases of stock-in-trade	34,83,454.83	35,97,409.80	54,48,982.00
c)	Changes in inventories of finished goods, work-in	2,49,140.00	(8,47,822.00)	
d)	Employee benefits expense	12,57,043.00	8,91,991.00	1,29,000.00
e)	Finance Costs	653.12	983.49	3,521.00
f)	Depreciation and amortization expense	11,26,385.14	-	3,03,472.00
g)	Other expenses	4,09,840.88	4,60,686.87	10,02,706.00
	Total expenses	76,82,144.03	41,03,249.16	99,03,953.00
5	Profit/(Loss) from operations before exceptional items (3-4)	7,54,611.80	2,26,331.63	6,92,970.00
6	Exceptional Items	-	-	-
7	Profit/ (loss)s before tax (5+/-6)	7,54,611.80	2,26,331.63	6,92,970.00
8	Tax expense	-	0.02	2,26,505.00
9	Net profit/ (loss) from Continuing Operations(7-8)	7,54,611.80	2,26,331.65	4,66,465.00
10	Profit from discontinued operations			
11	Tax expense of Discontinued Operations			
12	Profit/Loss from Discontinued Operations(10-11)			
13	Net profit/ (loss) for the period (9+/-12)	7,54,611.80	2,26,331.65	4,66,465.00
14	Other comprehensive income			
15	Total Comprehensive Income(13+14)			
16	Paid-up equity share capital (of face value of Rs.10 each))			
		31,52,100.00	31,52,100.00	31,52,100.00
16. i	Earnings per share (before extraordinary items)			
	(a) Basic	0.24	0.07	0.15
	(b) Diluted	0.24	0.07	0.15
16. ii	Earnings per share (after extraordinary items)			
	(a) Basic			
	(b) Diluted			

	Particulars	3 months ended (30/06/2022)	Preceding 3 months ended (31.03.2021)
A	PARTICULARS OF SHAREHOLDING		
1	Public Shareholding		
-	Number of shares	31,52,100.00	31,52,100.00
-	% of shareholding	100.00	100.00
2	Promoters and Promoter Group Shareholding		
(a)	Pledged/Encumbered		
-	Number of shares		
-	% of shares (as a % of total shareholding of promoter and promoter group)		
-	% of shares (as a % of total share capital of the company)		
(b)	Non-encumbered		
-	Number of shares	-	-
-	% of shares (as a % of total shareholding of promoter and promoter group)	-	-
-	% of shares (as a % of total share capital of the company)	-	-

	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 Audited Financial Results were reviewed by			
2	required under Regulation 33 of SEBI (Listing)			
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 Reconciliation of net profit or loss reported in accordance with the Indian GAAP to total comprehensive income in accordance with IND AS as given			
	Description			
	Net profit as per previous GAAP (Indian GAAP)			
	Add/Less- Increase/Decrease in Net profit as reported under Indian GAAP			
	Reclassification of remeasurement of employee benefits			
	Taxes on account of above items			
	Net Profit as per IND AS			
	Other comprehensive income, net of income tax			
	Total comprehensive income for the period			
	Previous period figures are re-arranged/re-grouped wherever necessary			

Place: Jalandhar
Date: 14.11.2022

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

ENCODE PACKAGING INDIA LIMITED
D 82, FOCAL POINT EXTENSION, JALANDHAR
STATEMENT OF AUDITED RESULTS FOR THE YEAR ENDED 30.09.2022

STATEMENT OF ASSETS AND LIABILITIES

	Particulars	As at current period end 30.09.2022	As at previous year 31.03.2022
		(Unaudited)	Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	3,15,21,000.00	3,15,21,000.00
	(b) Reserves and Surplus	24,46,944.30	12,44,878.00
	(c) Money received against Shares Warrants		
	Sub-total Shareholders' Funds	3,39,67,944.30	3,27,65,878.00
2	Share application money pending allotment	-	-
3	Non-Current Liabilities		
	(a) Long-term borrowings	-	5,31,000.00
	(b) Deferred tax liabilities (net)		
	(c) Other long-term liabilities	10,31,000.00	1,13,293.00
	(d) Long-term provisions	-	-
	Sub-total Non-Current Liabilities	10,31,000.00	6,44,293.00
4	Current Liabilities		
	(a) Short-term borrowings	-	-
	(b) Trade payables	29,33,119.74	3,42,937.00
	(c) Other current liabilities	12,93,828.76	7,00,456.00
	(d) Short-term provisions		1,08,100.00
	Sub-total Current Liabilities	42,26,948.50	11,51,492.00
	TOTAL- EQUITY AND LIABILITIES	3,92,25,892.80	3,45,61,663.00
B	ASSETS		
1	Non-current assets		
	(a) Fixed Assets	1,36,47,225.78	1,40,72,585.00
	(b) Non-current investments	-	
	(c) Deferred Tax assets (net)	-	30,00,000.00
	(d) Long term loans and advances	-	
	(e) Other Non-current assets	-	
	Sub-total Non-current assets	1,36,47,225.78	1,70,72,585.00
2	Current Assets		
	(a) Current investments	30,00,000.00	
	(b) Inventories	12,29,732.00	6,31,050.00
	(c) Trade Receivables	1,04,40,050.76	33,56,504.00
	(d) Cash and cash equivalents	6,53,815.77	22,32,146.00
	(e) Short-term assets and liabilities		
	(f) Other current assets	1,02,55,068.49	1,12,69,378.00
	Sub-total Current Assets	2,55,78,667.02	1,74,89,078.00
	TOTAL- ASSETS	3,92,25,892.80	3,45,61,663.00

Place: Jalandhar
Date: 14.11.2022

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



Cash Flows Statement

Cash flows from operating activities	30.09.2022
Profit before taxation	7,54,611.80
Adjustments for:	
Depreciation	11,26,385.14
Preliminary exp w/off	-
Investment income	
Interest expense	-
Profit / (Loss) on the sale of property, plant & equipment	
Working capital changes:	
(Increase) / Decrease in Current Investment	(30,00,000.00)
(Increase) / Decrease in inventories	(5,98,682.00)
(Increase) / Decrease in trade receivables	(70,83,546.76)
(Increase) / Decrease in Short Term loan & Advances	
(Increase) / Decrease in other asset	10,14,309.51
(Increase) / Decrease in long term advances	
(Increase) / Decrease in non current assets	
Increase / (Decrease) in trade Payables	25,90,182.74
Increase / (Decrease) in other current liabilities	5,93,372.76
Increase / (Decrease) in Provision	(1,08,100.00)
Cash generated from operations	(47,11,466.81)
Interest paid	-
Income taxes paid	
Reserves w/off	4,47,455.50
Expenses Disallowed	
deferred tax liabilities	30,00,000.00
Net cash from operating activities	(12,64,011.31)
Cash flows from investing activities	
Business acquisitions, net of cash acquired	
Purchase of property, plant and equipment	(7,01,025.92)
Proceeds from sale of equipment	
Acquisition of portfolio investments	
Investment income	
Net cash used in investing activities	(7,01,025.92)
Cash flows from financing activities	
Proceed for Issue of shares	-
Payment of long-term borrowings	(5,31,000.00)
Payment of long-term borrowings Directors and Others	
Proceeds from long-term borrowings	9,17,707.00
Proceeds from Other long-term borrowings	
Proceeds from long-term borrowings Directors and Others	
Net cash used in financing activities	3,86,707.00
Net increase in cash and cash equivalents	(15,78,330.23)
Cash and cash equivalents at beginning of period	22,32,146.00
Cash and cash equivalents at end of period	6,53,815.77