

Date: 14.11.2019

Ref: NPIL/2019-20/SEC/19

To

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

**Sub: - Submission of Unaudited Financial Results for the Quarter and half year ended on 30th September, 2019.**

Dear Sir,

In reference to the above cited subject and pursuant to as per regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find here enclosed the followings: -

1. Unaudited financial results for the Quarter and Half year ended on 30th September, 2019, along with Reconciliation table for Net Profit/Loss.
2. Limited review report for the Unaudited Financial Results for the quarter and half year ended on 30th September, 2019 is also attached herewith for your kind perusal.

This is for your information and record and necessary disclosure for disseminating the information on website of the Stock Exchange(s).

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 30/09/2019**

		(Rs. In lakhs)			
	Particulars	3 months ended (30/09/2019)	3 months ended (30/06/2019)	Period ended (30/09/2019)	Corresponding 3 months ended (30/09/2018) in the previous year
		(Unaudited)	(Audited)	(Audited)	(Audited)
	<b>REVENUE</b>				
1	Net sales/income from operations	245.40	128.11	373.51	26.34
2	Other operating income	0.00	0.00	0.00	0.55
3	<b>Total income from operations (net)</b>	<b>245.40</b>	<b>128.11</b>	<b>373.51</b>	<b>26.89</b>
4	<b>Expenses</b>				
a)	Cost of materials consumed	0.00	0.00	0.00	0.00
b)	Purchases of stock-in-trade	239.61	125.61	365.22	26.01
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	0.41	0.30	0.71	0.45
e)	Finance cost	0.01	0.00	0.01	0.00
f)	Depreciation and amortization expense	0.00	0.00	0.00	0.00
g)	Other expenses	0.58	3.54	4.12	0.53
4	<b>Total expenses</b>	<b>240.61</b>	<b>129.45</b>	<b>370.06</b>	<b>26.99</b>
5	<b>Profit/(Loss) from operations before extraordinary and exceptional items (3-4)</b>	<b>4.79</b>	<b>-1.34</b>	<b>3.45</b>	<b>-0.10</b>
6	Exceptional Items	0.00	0.00	0.00	0.00
7	<b>Profit/ (loss) before exceptional items (5+/-6)</b>	<b>4.79</b>	<b>-1.34</b>	<b>3.45</b>	<b>-0.10</b>
8	Tax expense	0.00	0.00	0.00	0.00
9	<b>Net profit/ (loss) from ordinary activities after tax (7+/-8)</b>	<b>4.79</b>	<b>-1.34</b>	<b>3.45</b>	<b>-0.10</b>
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	<b>Profit/Loss from Discontinued Operations(10-11)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
13	<b>Net profit/ (loss) for the period (9+/-12)</b>	<b>4.79</b>	<b>-1.34</b>	<b>3.45</b>	<b>-0.10</b>
14	Other comprehensive income	0.00	0.00	0.00	0.00
15	<b>Total Comprehensive Income(13+14)</b>	<b>4.79</b>	<b>-1.34</b>	<b>3.45</b>	<b>-0.10</b>
16	Paid-up equity share capital (of face value of Rs.10 each))	315.21	315.21	315.21	315.21
17. i	<b>Earnings per share (before extraordinary items)</b>				
	(a) Basic	0.15	-0.04	0.11	0.00
	(b) Diluted	0.15	-0.04	0.11	0.00
17. ii	<b>Earnings per share (after extraordinary items)</b>				
	(a) Basic	0.15	-0.04	0.11	0.00
	(b) Diluted	0.15	-0.04	0.11	0.00

For Nova Publications (India) Ltd.

*[Handwritten Signature]*  
 Director

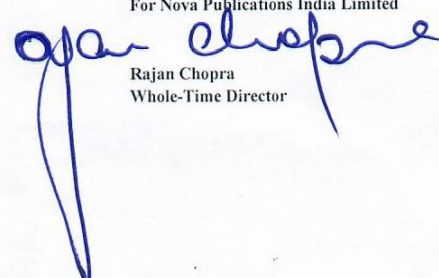
	Particulars	3 months ended (30/09/2019)	3 months ended (30/06/2019)	Period ended (30/09/2019)	Corresponding 3 months ended (30/09/2018) in the previous year
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>				
1	Public Shareholding				
	- Number of shares	2363598	2363598	2363598	2363598
	- % of shareholding	74.98	74.98	74.98	74.98
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	788502	788502	788502	788502
	- % of shares ( as a % of total shareholding of promoter and promoter group)	100	100	100	100
	- % of shares ( as a % of total share capital of the company)	25.02	25.02	25.02	25.02

	Particulars	3 months ended
<b>B</b>	<b>INVESTOR COMPLAINTS</b>	
	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 14th November, 2019.																																							
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-																																							
	<table border="1"> <thead> <tr> <th rowspan="2">Description</th> <th colspan="2">Quarter Ended</th> <th>Year Ended</th> </tr> <tr> <th>30.09.2019</th> <th>30.09.2018</th> <th>31.03.2019</th> </tr> </thead> <tbody> <tr> <td>Net profit as per previous GAAP( Indian GAAP)</td> <td>4.79</td> <td>-0.10</td> <td>-3.80</td> </tr> <tr> <td>Add/Less- Increase/Decrease in Net profit as reported under indian GAAP</td> <td>NIL</td> <td>NIL</td> <td>NIL</td> </tr> <tr> <td>Reclassification of remeasurement of employee benefits</td> <td>NIL</td> <td>NIL</td> <td>NIL</td> </tr> <tr> <td>Taxes on account of above items</td> <td>NIL</td> <td>NIL</td> <td>NIL</td> </tr> <tr> <td>Net Profit as per IND AS</td> <td>4.79</td> <td>-0.10</td> <td>-3.80</td> </tr> <tr> <td>Other comprehensive income, net of income tax</td> <td>NIL</td> <td>NIL</td> <td>NIL</td> </tr> <tr> <td>Total comprehensive income for the period</td> <td>NIL</td> <td>NIL</td> <td>NIL</td> </tr> <tr> <td>Previous period figures are re-arranged/re-grouped wherever necessary</td> <td>NIL</td> <td>NIL</td> <td>NIL</td> </tr> </tbody> </table>	Description	Quarter Ended		Year Ended	30.09.2019	30.09.2018	31.03.2019	Net profit as per previous GAAP( Indian GAAP)	4.79	-0.10	-3.80	Add/Less- Increase/Decrease in Net profit as reported under indian GAAP	NIL	NIL	NIL	Reclassification of remeasurement of employee benefits	NIL	NIL	NIL	Taxes on account of above items	NIL	NIL	NIL	Net Profit as per IND AS	4.79	-0.10	-3.80	Other comprehensive income, net of income tax	NIL	NIL	NIL	Total comprehensive income for the period	NIL	NIL	NIL	Previous period figures are re-arranged/re-grouped wherever necessary	NIL	NIL	NIL
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Place: Jalandhar  
 Date: 14.11.2019

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

  
 Rajan Chopra  
 Whole-Time Director

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

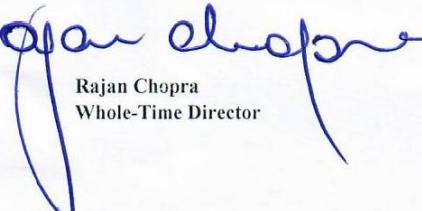
	Particulars	As at current period end	As at previous year end
		30-09-2019	31-03-2019
		Provisional	Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' Funds</b>		
	(a) Share Capital	3,15,21,000	3,15,21,000
	(b) Reserves and Surplus	7,63,015	4,18,189
	(c) Money received against Shares Warrants	-	-
	<b>Sub-total Shareholders' Funds</b>	<b>3,22,84,015</b>	<b>3,19,39,189</b>
2	Share application money pending allotment	-	-
3	<b>Non-Current Liabilities</b>		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	<b>Sub-total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
4	<b>Current Liabilities</b>		
	(a) Short-term borrowings	-	-
	(b) Trade payables	1,91,22,919	1,33,42,795
	(c) Other current liabilities	2,82,815	2,04,498
	(d) Short-term provisions	969	-
	<b>Sub-total Current Liabilities</b>	<b>1,94,06,703</b>	<b>1,35,47,293</b>
	<b>TOTAL- EQUITY AND LIABILITIES</b>	<b>5,16,90,718</b>	<b>4,54,86,482</b>
<b>B</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Fixed Assets	19,991	19,991
	(b) Non-current investments	2,59,55,000	3,10,00,000
	(c) Deferred Tax assets (net)	1,247.00	1,247.00
	(d) Long term loans and advances	-	-
	(e) Other Non-current assets	-	-
	<b>Sub-total Non-current assets</b>	<b>2,59,76,238</b>	<b>3,10,21,238</b>
2	<b>Current Assets</b>		
	(a) Current investments	-	-
	(b) Inventories	-	-
	(c) Trade Receivables	1,97,22,811	1,40,00,000
	(d) Cash and cash equivalents	3,63,287	3,94,781
	(e) Short-term assets and liabilities	56,28,382	70,463
	(f) Other current assets	-	-
	<b>Sub-total Current Assets</b>	<b>2,57,14,480</b>	<b>1,44,65,244</b>
	<b>TOTAL- ASSETS</b>	<b>5,16,90,718</b>	<b>4,54,86,482</b>

**Note**

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

Place: Jalandhar  
 Date: 14.11.2019

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	Figures for the current reporting period		Figure for the previous reporting period	
		1	2	3	
<b>I.</b>	<b>CASH INFLOWS</b>				
<b>1</b>	<b>From Operating activities</b>				
	(a) Profit from operating activities		3.45	-	
	<u>Adjustment:</u>				
	Depreciation and amortization		-	-	
	Amortization of stock compensation		-	-	
	(Gain)/Loss on sale of fixed assets		-	-	
	Interest Expense		0.01	-	
	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		57.80	-	
	Increase in other current liabilities		0.78	-	
	Increase in provisions		0.01	-	
	<b>Total of (1)</b>		<b>62.05</b>	<b>-</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		-	-	
	(d) Decrease in other long-term loans and advances		-	-	
	(e) Decrease in other non- current assets		50.45	-	
	(f) Dividend received		-	-	
	(g) Interest received		-	-	
	(h) Other income		-	-	
	<b>Total of (2)</b>		<b>50.45</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>-</b>	
	<b>Total cash inflows (1+2+3)</b>		<b>112.50</b>	<b>-</b>	
<b>II.</b>	<b>CASH OUTFLOWS</b>				
<b>1</b>	<b>From Operating activities</b>				
	(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		57.23	-	
	Increase in short-term loans and advances		55.58	-	
	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		-	-	
	<b>Total of (1)</b>		<b>112.81</b>	<b>-</b>	
<b>2</b>	<b>From Investing activities</b>				
	(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 subsidiaries/associates/business		-	-	
	(f) Increase in other long-term loans and advances		-	-	
	(g) Increase in other non-current assets		-	-	
	<b>Total of (2)</b>		<b>-</b>	<b>-</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		0.01	-	
	(e) Share issue expenses		-	-	
	<b>Total of (3)</b>		<b>0.01</b>	<b>-</b>	
	<b>Total cash outflows (1+2+3)</b>		<b>112.82</b>	<b>-</b>	
<b>III.</b>	Net (decrease)/increase in cash and cash equivalents (I-II)		(0.31)	-	
	<b>Add: Cash and cash equivalents at the beginning of the period</b>		<b>3.95</b>	<b>-</b>	
<b>IV.</b>	Cash and cash equivalents at the end of the period		<b>3.63</b>	<b>-</b>	

For Nova Publications (India) Ltd.

*[Signature]*  
Director

UDIN → 19084727AAAAFK2348



# KOUL VIJH & ASSOCIATES

CHARTERED ACCOUNTANT

(Mob- 09876053295)

**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 30<sup>th</sup> September, 2019. 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 KOUL VIJH & ASSOCIATES


CHANRDA K. KOUL  
PARTNER  
CHARTERED ACCOUNTANTS,  
FRN NO- 008709N  
M No- 084727

Dated : 14.11.2019

Place : Jalandhar