

ENCODE PACKAGING INDIA LIMITED

(FORMALLY KNOWN AS NOVA PUBLICATIONS INDIA LIMITED)

CIN: L67120PB1994PLC015406

ADDRESS:-D-82, FOCAL POINT EXTENSION JALANDHAR CITY PUNJAB Jalandhar 144001

PHONE:- +91-0181-2280800

EMAIL :- csencodepacakaging.com

Date: - 14.11.2024

To

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

Sub: Outcome of Board Meeting

Dear Sir/Madam,

With reference to the subject cited, this is to inform the Exchange that at the meeting of the Board of Directors of Encode Packaging India Limited held on 14th November 2024 at 05.30 PM at the registered office of the Company at D-82, Focal Point Extension Jalandhar City Punjab 144001, the following were considered and approved by the Board:

1. Approved and took on record the un-audited financial results of the Company, for the quarter and half year ended on September 30, 2024, along with the limited review report issued by M/s Sarna & Aggarwal, Chartered Accountants (Statutory Auditors of the Company).

Board meeting commencement time is 5.30 PM and conclusion time is 06.10 PM.

Kindly take the above information on record and oblige.

Thanking You.

Yours Sincerely,

For Encode Packaging India Limited

Shagun Dewan

Shagun Dewan
(Company Secretary
cum Compliance Officer)

ENCODE PACKAGING INDIA LIMITED
D 82, FOCAL POINT EXTENSION, JALANDHAR
STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2024

Particulars	(Rs. In lakhs)				
	QUARTER ENDED				YEARLY
	3 months ended (30.09.2024)	Preceding 3 months ended (30/06/2024)	Half Yearly (30.09.2024)	Corresponding 3 months ended (30/09/2023) in the	Year to date figures for current period ended (31/03/2024)
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
REVENUE					
1 Net sales/income from operations	-	0.78	0.78	117.17	460.17
2 Other operating income	0.00	0.00	0.00	0.00	2.10
3 Total income from operations (net)	0.00	0.78	0.78	117.17	462.29
Expenses					
a) Cost of materials consumed		0.00	0.00	3.49	10.35
b) Purchases of stock-in-trade	(0.00)	0.00	0.00	74.94	384.20
c) Changes in inventories of finished goods, work-in	-	0.00	0.00	-1.78	15.73
d) Employee benefits expense	-	0.00	0.00	18.82	73.43
e) Finance Costs	0.00	0.00	0.00	0.01	0.01
f) Depreciation and amortization expense	0.56	0.56	1.12	6.13	25.92
g) Other expenses	-	4.19	4.19	6.99	41.45
h) Total expenses	0.56	5.32	5.88	105.79	451.12
Profit/(Loss) from operations before exceptional items (3-4)	(0.56)	-5.04	-5.00	11.39	11.17
6 Exceptional Items	-	0.00	0.00	0.00	1.25
7 Profit/ (loss) before tax (5+/-6)	(0.56)	-5.04	-5.00	11.39	12.42
8 Tax expense	-	0.00	0.00	0.00	0.00
9 Net profit/ (loss) from Continuing Operations(7-8)	(0.56)	-5.04	(5.00)	11.39	12.42
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)	(0.56)	-5.04	-5.00	11.39	12.42
14 Other comprehensive income	-	0.00	0.00	0.00	0.00
15 Total Comprehensive Income(13+14)	-	0.00	0.00	0.00	0.00
16 Paid-up equity share capital (of face value of Rs.10 each)	31.52	31.52	31.52	31.52	31.52
16.1 Earnings per share (before extraordinary items)					
(a) Basic	-0.02	-0.16	-0.18	0.36	0.39
(b) Diluted	0.00	0.00	0.00	0.00	0.00
16.2 Earnings per share (after extraordinary items)					
(a) Basic	-0.02	-0.16	-0.18	0.36	0.39
(b) Diluted	0.00	0.00	0.00	0.00	0.00

Particulars	3 months ended (30.09.2024)	Preceding 3 months ended (30/06/2024)	Half Yearly (30.09.2024)	Corresponding 3 months ended (30/09/2023) in the previous year	Year to date figures for current period ended (31/03/2024)
A PARTICULARS OF SHAREHOLDING					
1 Public Shareholding					
- Number of shares	3152100	3152100	3152100	3152100	3152100
- % of shareholding	100	100	100	100	100
2 Promoters and Promoter Group Shareholding					
(a) Hedged/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	0	0	0	0	0
- % of shares (as a % of total shareholding of promoter and promoter group)	0	0	0	0	0
- % of shares (as a % of total share capital of the company)	0	0	0	0	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 Audited Financial Results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on 14th November 2024																													
2 The Statutory Auditors have given their Audit 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 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" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Description</th> <th colspan="2" style="text-align: center;">Quarter Ended</th> </tr> <tr> <th style="text-align: center;">30.09.2024</th> <th style="text-align: center;">30.09.2023</th> </tr> </thead> <tbody> <tr> <td>Net profit as per previous GAAP (Indian GAAP)</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> </tr> <tr> <td>Add/Less- Increase/Decrease in Net profit as reported under Indian GAAP</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Reclassification of re-measurement of employee bene fits</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Taxes on account of above items</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Net Profit as per IND AS</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> </tr> <tr> <td>Other comprehensive income, net of income tax</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Total comprehensive income for the period</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Previous period figures are re-arranged/re-grouped wherever necessary</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> </tbody> </table>	Description	Quarter Ended		30.09.2024	30.09.2023	Net profit as per previous GAAP (Indian GAAP)	0.00	0.00	Add/Less- Increase/Decrease in Net profit as reported under Indian GAAP	0	0	Reclassification of re-measurement of employee bene fits	0	0	Taxes on account of above items	0	0	Net Profit as per IND AS	0.00	0.00	Other comprehensive income, net of income tax	0	0	Total comprehensive income for the period	0	0	Previous period figures are re-arranged/re-grouped wherever necessary	0	0
Description		Quarter Ended																											
	30.09.2024	30.09.2023																											
Net profit as per previous GAAP (Indian GAAP)	0.00	0.00																											
Add/Less- Increase/Decrease in Net profit as reported under Indian GAAP	0	0																											
Reclassification of re-measurement of employee bene fits	0	0																											
Taxes on account of above items	0	0																											
Net Profit as per IND AS	0.00	0.00																											
Other comprehensive income, net of income tax	0	0																											
Total comprehensive income for the period	0	0																											
Previous period figures are re-arranged/re-grouped wherever necessary	0	0																											

Place: Jalandhar
Date: 14.11.2024

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

FOR ENCODE PACKAGING INDIA LIMITED


DIRECTOR

Navdeep Singh Bhatti
Whole Time Director

ENCODE PACKAGING INDIA LIMITED
D 82 , FOCAL POINT EXTENSION , JALANDHAR

STATEMENT OF ASSETS AND LIABILITIES (UNAUDITED) FOR THE QUARTER AND HALF YEAR
ENDED ENDED 30.09.2024

	Particulars	As at current period end		As at previous year end	
		30.09.2024		31.03.2024	
		UnAudited		Audited	
A	EQUITY AND LIABILITIES				
1	Shareholders' Funds				
	(a) Share Capital	315.21		315.21	
	(b) Reserves and Surplus	12.66		19.64	
	(c) Money received against Shares Warrants				
	Sub-total Shareholders' Funds	327.87		334.85	
2	Share application money pending allotment	-		-	
3	Non-Current Liabilities				
	(a) Long-term borrowings	10.31		10.31	
	(b) Deferred tax liabilities (net)	(1.72)		(1.72)	
	(c) Other long-term liabilities	-		-	
	(d) Long-term provisions	-		-	
	Sub-total Non-Current Liabilities	8.59		8.59	
4	Current Liabilities				
	(a) Short-term borrowings	-		-	
	(b) Trade payables	1.37		1.30	
	(c) Other current liabilities	3.95		16.39	
	(d) Short-term provisions	-		-	
	Sub-total Current Liabilities	5.32		17.69	
	TOTAL- EQUITY AND LIABILITIES	341.78		361.13	
B	ASSETS				
1	Non-current assets				
	(a) Fixed Assets	5.81		110.53	
	(b) Non-current investments	-		-	
	(c) Deferred Tax assets (net)	-		-	
	(d) Long term loans and advances	-		-	
	(e) Other Non-current assets	-		-	
	Sub-total Non-current assets	5.81		110.53	
2	Current Assets				
	(a) Current investments	-		30.00	
	(b) Inventories	-		0.25	
	(c) Trade Receivables	208.52		101.83	
	(d) Cash and cash equivalents	8.15		40.11	
	(e) Short-term assets and liabilities	119.30		78.41	
	(f) Other current assets	-		-	
	Sub-total Current Assets	335.97		250.60	
	TOTAL- ASSETS	341.78		361.13	

Place: Jalandhar
Date: 14.11.2024

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

FOR ENCODE PACKAGING INDIA LIMITED



DIRECTOR

Navdeep Singh Bhatti

Whole-Time Director

CASH FLOW STATEMENT

	Particular	Figures for the current reporting period
	1	2
I.	CASH INFLOWS	
1	From Operating activities	
	(a) Profit from operating activities	(0.56)
	Adjustment:	
	Depreciation and amortization	0.56
	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	0.25
	Increase in trade receivables	(106.69)
	Increase in investment	
	Decrease in other current assets	(40.89)
	Increase in trade payables	0.07
	Increase in other current liabilities	(12.44)
	Decrease in provisions	
	Total of (1)	(159.70)
2	From Investing activities	
	(a) Proceeds from sale of fixed assets	104.22
	(b) Proceeds from sale of investments	30.00
	(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	
	Total of (2)	134.22
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)	(25.48)
II.	CASH OUTFLOWS	
1	From Operating activities	
	(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	-
	Increase in trade receivables	-
	Increase in short-term loans and advances	
	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)	-
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 subsidiaries/associates/business ventures	
	(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)	-
III.	Net (decrease)/increase in cash and cash equivalents (I-II)	(25.48)
	Add: Cash and cash equivalents at the beginning of the period	40.11
IV.	Cash and cash equivalents at the end of the period	14.63



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

To

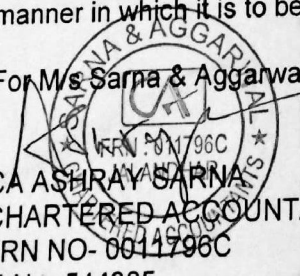
**Board of Directors
Encode Packaging India Limited**

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 and half year ended 30th September, 2024. 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 : 14.11.2024

Place : Jalandhar

UDIN: 24544005BKDHPD4811