

ENCODE PACKAGING INDIA LIMITED

(FORMERLY KNOWN AS NOVA PUBLICATIONS INDIA LIMITED)

CIN: L74110GJ1994PLC160205

ADDRESS:- C/301, ELANZA CREST, NR SIGMA HOUSE, B/H RAJPATH, SINDHU BHAVAN ROAD, BODAKDEV, Thaltej, Ahmedabad, Daskroi, Gujarat, India, 380059

PHONE: - +91-0181-5007630, EMAIL: - encodepackaging@gmail.com

Date: - 14.11.2025

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 2025 at 05.30 PM at D-82, FOCAL POINT EXTENSION JALANDHAR CITY PUNJAB Jalandhar 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, 2025, along with the limited review report issued by M/s Rishab Aggarwal & Associates, Chartered Accountants (Statutory Auditors of the Company).

Board meeting commencement time is 05.30 PM and conclusion time is 06.00 PM.

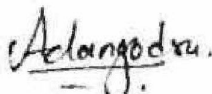
Kindly take the above information on record and oblige.

Thanking You.

Yours Sincerely,

FOR ENCODE PACKAGING INDIA LIMITED

FOR ENCODE PACKAGING INDIA LIMITED



DIRECTOR

ALPESH MADHUBHAI DANGODRA

DIRECTOR

DIN: - 10627639

ENCODE PACKAGING INDIA LIMITED

R/O C/301, ELANZA CREST, NR SIGMA HOUSE, B/H RAJPATH, SINDHU BHAVAN ROAD, BODAKDEV, Thaltej, Ahmedabad, Daskroi,
Gujarat, India, 380059

(Rs. In Lakhs)

Un-Audited Financial Results For the Quarter Ended 30th Sept, 2025

| Particulars | Quarter Ended | | | Half Year ended | | Year Ended |
|--|---------------|---------------|---------------|-----------------|---------------|---------------|
| | 30.09.25 | 30.06.25 | 30.09.24 | 30.09.25 | 30.09.24 | 31.03.25 |
| | Un Audited | Un Audited | Un Audited | Un Audited | Un Audited | Audited |
| 1 Income from operations | | | | | | |
| a) Net Sales / income from operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.28 | 0.28 |
| b) Other operating Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c) Other Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Income from operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.28 | 0.28 |
| 2 Expenses | | | | | | |
| A) Cost of Materials Consumed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| B) (Increase)/Decrease in Finished goods & WIP Stock | 0.00 | 0.00 | 0.00 | 0.00 | 0.25 | 0.25 |
| C) Purchase of stock in trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.32 | 0.50 |
| D) Employee benefits Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E) Depreciation and amortisation expense | 0.00 | 0.00 | 0.56 | 0.00 | 0.56 | 0.00 |
| F) Finance Cost | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 |
| G) Other Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 4.19 | 6.70 |
| Total Expenses | 0.00 | 0.00 | 0.56 | 0.00 | 5.88 | 7.46 |
| Profit / (Loss) from operations before exceptional items and tax (1-2) | 0.00 | 0.00 | -0.56 | 0.00 | -5.60 | -7.18 |
| 3 Exceptional items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 Profit/(Loss) before tax(3-4) | 0.00 | 0.00 | -0.56 | 0.00 | -5.60 | -7.18 |
| 6 Tax Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 Net Profit / (Loss) for the period (5-6) | 0.00 | 0.00 | -0.56 | 0.00 | -5.60 | -7.18 |
| 8 Other comprehensive Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)(7-8)] | 0.00 | 0.00 | -0.56 | 0.00 | -5.60 | -7.18 |
| 9 Paid Up Equity Share Capital (Face Value Rs.10 per share) | 315.21 | 315.21 | 315.21 | 315.21 | 315.21 | 315.21 |
| 11 A. Earning Per Share before extraordinary items | | | | | | |
| a) basic | 0.00 | 0.00 | -0.02 | 0.00 | -0.18 | -0.23 |
| b) diluted | 0.00 | 0.00 | -0.02 | 0.00 | -0.18 | -0.23 |
| B. Earning Per Share after extraordinary items | | | | | | |
| a) basic | 0.00 | 0.00 | -0.02 | 0.00 | -0.18 | -0.23 |
| b) diluted | 0.00 | 0.00 | -0.02 | 0.00 | -0.18 | -0.23 |
| A PARTICULARS OF SHAREHOLDING | | | | | | |
| 1 Public Shareholding | | | | | | |
| - Number of shares | 3152100.00 | 3152100.00 | 3152100.00 | 3152100.00 | 3152100.00 | 3152100.00 |
| - Percentage of shareholding | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| 2 Promoters and Promoter Group Shareholding | | | | | | |
| a) Pledged / Encumbered | | | | | | |
| - Number of shares | Nil | Nil | Nil | Nil | Nil | Nil |
| - Percentage of shares (as a % of the total shareholding of promoter and promoters Group) | Nil | Nil | Nil | Nil | Nil | Nil |
| - Percentage of shares (as a % of the total share Capital of the Company) | Nil | Nil | Nil | Nil | Nil | Nil |
| b) Non -Encumbered | | | | | | |
| - Number of shares | Nil | Nil | Nil | Nil | Nil | Nil |
| - Percentage of shares (as a % of the total shareholding of promoter and promoters Group) | Nil | Nil | Nil | Nil | Nil | Nil |
| - Percentage of shares (as a % of the total share Capital of the Company) | Nil | Nil | Nil | Nil | Nil | Nil |

| B | PARTICULARS | Quarter Ended 30.09.2025 |
|---|--|--------------------------|
| | | |
| | 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 Quarter | NIL |

NOTES

- The above Unaudited Financial Results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2025.
- 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 Company is operating in a single segment.

⁴ Previous period/year figures have been regrouped and/or reclassified, wherever necessary.

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.

⁶ 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 | | | Half Year ended | | Year Ended |
|---|---------------|------------|------------|-----------------|------------|------------|
| | 30.09.25 | 30.06.25 | 30.09.24 | 30.09.25 | 30.09.24 | 31.03.25 |
| | Un Audited | Un Audited | Un Audited | Un Audited | Un Audited | Audited |
| Net profit/Loss as per previous GAAP(Indian GAAP) | 0.00 | 0.00 | -0.56 | 0.00 | -5.60 | -7.18 |
| 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 | 0.00 | 0.00 | -0.56 | 0.00 | -5.60 | -7.18 |
| Other comprehensive income, net of income tax | 0.00 | 0.00 | 0.00 | 0.00 | - | 0.00 |
| Total comprehensive income for the period | - | - | - | - | - | - |
| Previous period figures are re-arranged/re-grouped wherever necessary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

For Encode Packaging India Limited

FOR ENCODE PACKAGING INDIA LIMITED

Alpesh Madhubhai Dangodra DIRECTOR

Date:- 14.11.2025

Place:- Jalandhar

ALPESH MADHUBHAI DANGODRA

DIRECTOR

DIN: 10627639

| Statement of Assets and Liabilities as on 30/09/2025 (Rs. In Lakhs) | | |
|---|---------------------------|-------------------------|
| Particulars | Half Year Ended | Year Ended |
| | 30.09.2025 (Unaudited) | 31.03.2025 (Audited) |
| I ASSETS | | |
| (1) Non-current assets | | |
| (a) Property, plant and equipment | 6.92 | 6.92 |
| (b) Capital work-in-progress | | |
| (c) Intangible Assets | | |
| (d) Investment in an associate and a joint venture | | |
| (e) Financial Assets | | |
| (i) Investments | | |
| (ii) Loans | | |
| (iii) Other non-current financial assets | | |
| (f) Prepayments | | |
| (g) Income tax assets (net) | | |
| (h) Other non-current assets | | |
| (2) Current assets | | |
| (a) Inventories | | |
| (b) Financial Assets | | |
| (i) Investments | | |
| (ii) Trade Receivables | 204.29 | 204.29 |
| (iii) Cash and cash equivalents | 7.86 | 7.86 |
| (iv) Loans | 118.79 | 118.79 |
| (v) Other current financial assets | 5.81 | 5.81 |
| (c) Prepayments | | |
| (d) Other current assets | | |
| (e) Non-current assets held for sale | | |
| Total Assets | 343.67 | 343.67 |
| II EQUITY AND LIABILITIES | | |
| (1) Equity | | |
| (a) Equity Share capital | 315.21 | 315.21 |
| (b) Other Equity | 10.73 | 10.73 |
| LIABILITIES | | |
| (1) Non-current liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 10.31 | 10.31 |
| (b) Long-term provisions | | |
| (c) Deferred tax liabilities (Net) | | |
| (2) Current liabilities | | |
| (a) Financial Liabilities | | |
| (i) Secured Liabilities | | |
| (ii) Trade Payables | 4.49 | 4.49 |
| (iii) Other current financial liabilities | 2.93 | 2.93 |
| (b) Other current liabilities | | |
| (c) Short-term provisions | | |
| Total Equity and Liabilities | 343.67 | 343.67 |

For Encode Packaging India Limited
FOR ENCODE PACKAGING INDIA LIMITED

Alangodra
DIRECTOR

Date:- 14.11.2025
Place:- Jalandhar

ALPESH MADHUBHAI DANGODRA
DIRECTOR

Cash Flow Statement for the Half Year ended September 30, 2025

(Rs. In Lakhs)

| Particulars | For the period ended Sept 30, 2025 | For the year ended March 31, 2025 |
|---|---------------------------------------|--------------------------------------|
| Cash Flow from Operating Activities | | |
| Profit Before Tax | 0.00 | -7.18 |
| Non-cash adjustment to reconcile profit before tax to net cash flows | | |
| Depreciation and amortization expense | | |
| Interest expense (including unwinding of discount on warranty and lease obligation) | | |
| Operating Profit before Working Capital Changes | | |
| Movement in working capital: | | |
| Increase/(decrease) in Provisions | | |
| Increase/(decrease) in Trade payables | 0.00 | 3.19 |
| Increase/(decrease) in Other financial liabilities | | |
| Increase/(decrease) in Other liabilities | 0.00 | -13.46 |
| Decrease/(increase) in Loans | 0.00 | -46.19 |
| Decrease/(increase) in Other assets | | |
| Decrease/(increase) in Investments | 0.00 | 30 |
| Increase/(Decrease) in Stock in Trade | | |
| Decrease/(increase) in Inventories | 0.00 | 0.25 |
| Decrease/(increase) in Trade receivables | 0.00 | -102.46 |
| Cash generated from operations | 0.00 | -135.85 |
| Direct Taxes Paid (net of refunds) | | |
| Net Cash Flow from Operating Activities (A) | | |
| Cash Flow from Investing Activities | | |
| Interest Received | | |
| Purchase of property, plant and equipment, intangible assets and CWIP including capital advance | 0.00 | -0.62 |
| Sale of property, plant and equipment, intangible assets and CWIP including capital advance | 0.00 | 104.22 |
| Conversion of Capital WIP into Stock in Trade | | |
| Proceeds from sale of property, plant and equipment including Intangible assets | | |
| Purchase of Investments | | |
| Sale of Investments | | |
| Net Cash used in Investing Activities (B) | 0.00 | 103.60 |
| Cash Flow from Financing Activities | | |
| Proceeds from Long term borrowing | | |
| Net increase /(Decrease) in working capital | | |
| Dividend Paid (Including Corporate Dividend Tax) | | |
| P&L Appropriation adjustment | | |
| Interest Paid | | |
| Net Cash used in Financing Activities (C) | | |
| Net increase/(decrease) in Cash and Cash Equivalents (A+B+C) | 0.00 | 32.25 |
| Cash and cash equivalents at the beginning of the year | 7.86 | 40.11 |
| Cash and cash equivalents at the end of the year | 7.86 | 7.86 |
| Components of cash and cash equivalent | | |
| Cash on hand | | |
| Cheques/draft on hand | | |
| With banks -on current account | | |
| - on deposit account | | |
| Total Cash and Cash Equivalent | | |



RISHAB AGGARWAL & ASSOCIATES

Chartered Accountants

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 having registered office at C/301, ELANZA CREST, NR SIGMA HOUSE, B/H RAJPATH, SINDHU BHAVAN ROAD, BODAKDEV, THALTEJ, AHMEDABAD, DASKROI, GUJARAT, INDIA, 380059 for the quarter and half year ended on 30th September, 2025. 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. RISHAB AGGARWAL AND ASSOCIATES
Chartered Accountants
FRN: 028548N

CA RISHAB AGGARWAL
(PARTNER)
M. NO. -520899
UDIN: 25520899BMJLXP6444



Date: 14.11.2025
Place: JALANDHAR

✉ rishabagg@gmail.com ☎ +91 99883 04610

📍 152 L, Model Town, Near KFC, Jalandhar, 144001, Punjab