

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: - 30.05.2025

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 Friday 30th May 2025 at 05.00 PM 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 audited financial results of the Company, for the quarter and year ended on March 31, 2025, statement of asset and liabilities as on March 31, 2025 and statement of cash flow for the year ended on March 31, 2025 along with the unmodified auditors' report(s) issued by M/s Rishab Aggarwal & Associates, Chartered Accountants (Statutory Auditors of the Company) as recommended by the Audit Committee of the Board ("Financial Results") and Declaration by the Company (for audit reports with unmodified opinion).
2. Take note of the resignation given by Ms. Shagun Dewan from the post of Company Secretary cum Compliance Officer of the Company w.e.f 30.05.2025.

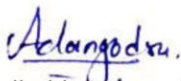
Board meeting commencement time is 5.00 PM and conclusion time is 05.45 PM.

Kindly take the above information on record and oblige.

Thanking You.
Yours Sincerely,

For Encode Packaging India Limited

FOR ENCODE PACKAGING INDIA LIMITED



Alpesh Madhubhai Dangodra **DIRECTOR**
Executive Director
Din: - 10627639

ENCODE PACKAGING INDIA LIMITED					
Regd. Off: C/301, ELANZA CREST, NR SIGMA HOUSE, BH RAJPATH, SINDHU BHAVAN ROAD, BODAKDEV, Thaltej, Ahmedabad, Daskroi, Gujarat, India, 380059					
Audited Financial Results For the Quarter Ended 31st March, 2025					
Particulars	Quarter Ended			Year Ended	
	31.03.25	31.12.24	31.03.24	31.03.25	31.03.24
	Audited	Audited	Audited	Audited	Audited
1	Income from operations				
a) Net Sales / income from operations	-	-	126.60	0.28	460.17
b) Other operating Income	-	-	0.58	-	2.12
c) Other Income	-	-	-	-	-
Total Income from operations	-	-	127.18	0.28	462.29
2	Expenses				
A) Cost of Materials Consumed	-	-	1.49	-	10.35
B) Purchase of stock in trade	-	0.18	55.08	0.50	284.23
C) Increase/Decrease in Finished goods & WIP Stock	-	-	22.71	0.25	15.73
E) Employee benefits Expense	-	-	27.07	-	73.43
F) Depreciation and amortisation expense	-	-	7.16	-	25.92
G) Finance Cost	0.00	0.00	-0.01	0.01	0.01
H) Other Expenses	1.32	0.83	13.43	6.70	41.45
Total Expenses	1.32	1.01	126.93	7.46	451.12
Profit / (Loss) from operations before exceptional items and tax (1-2)	-1.32	-1.01	0.25	-7.18	11.17
4 Exceptional items	-	-	1.25	-	1.25
5 Profit/(Loss) before tax(3-4)	-1.32	-1.01	1.50	-7.18	12.42
6 Tax Expenses	-	-	-	-	-
7 Net Profit / (Loss) for the period (5-6)	-1.32	-1.01	1.50	-7.18	12.42
8 Other comprehensive Income	-	-	-	-	-
Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)(7-8)	-1.32	-1.01	1.50	-7.18	12.42
10 Paid Up Equity Share Capital (Face Value Rs.10 per share)	31.52	31.52	31.52	31.52	31.52
11	Earning Per Share before extraordinary items				
a) basic	-0.04	-0.03	0.05	-0.23	0.39
b) diluted	-	-	-	-	-
B. Earning Per Share after extraordinary items					
a) basic	-	-	-	-	-
b) diluted	-	-	-	-	-
A	PARTICULARS OF SHAREHOLDING				
1	Public Shareholding				
- Number of shares	3152100	3152100	3152100	3152100	3152100
- Percentage of shareholding	100	100	100	100	100
2	Promoters and Promoter Group Shareholding				
a) Pledged / Encumbered					
- Number of shares					
- Percentage of shares (as a % of the total shareholding of promoter and promoters Group)					
- Percentage of shares (as a % of the total share Capital of the Company)					
b) Non-Encumbered					
- Number of shares					
- Percentage of shares (as a % of the total shareholding of promoter and promoters Group)					
- Percentage of shares (as a % of the total share Capital of the Company)					

PARTICULARS	Quarter Ended
	31.03.2025
INVESTOR COMPLAINTS	NIL
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 Audited Financial Results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on 30th May, 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.
- The Company is operating in a single segment i.e. Packaging.
- 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 Affairs. 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.
- 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			Year Ended	
	31.03.25	31.12.24	31.03.24	31.03.25	31.03.24
	Audited	Audited	Audited	Audited	Audited
Net profit/Loss as per previous GAAP(Indian GAAP)	-1.32	-1.01	1.50	-7.18	12.42
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	-1.32	-1.01	1.50	-7.18	12.42
Other comprehensive income, net of income tax	0.00	0.00	0.00	0.00	0.00
Total comprehensive income for the period	-1.32	-1.01	1.50	-7.18	12.42
Previous period figures are re-arranged/re-grouped wherever necessary	0.00	0.00	0.00	0.00	0.00

Date:- 30.05.2025
Place:- Jalandhar

For Encode Packaging India Limited
FOR ENCODE PACKAGING INDIA LIMITED

Alpesh Madhubhai Dangodra
DIRECTOR

ALPESH MADHUBHAI DANGODRA
ADDITIONAL DIRECTOR
DIN: 10627639

ENCODE PACKAGING INDIA LIMITED

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

STATEMENT OF ASSETS AND LIABILITIES AS ON 31.03.2025

	Particulars	Rs. In Lacs	
		Year ended	
		31.03.25	31.03.24
		Audited	Audited
(1)	ASSETS		
	Non-current assets		
(a)	Property, plant and equipment	6.92	110.53
(b)	Capital work-in-progress		-
(c)	Intangible Assets		
(d)	Investment in an associate and a joint venture		
(e)	Financial Assets		
	(i) Investments	-	30.00
	(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	-	0.25
(b)	Financial Assets		
	(i) Investments		
	(ii) Trade Receivables	204.29	101.83
	(iii) Cash and cash equivalents	7.86	40.11
	(iv) Loans	118.79	78.41
	(v) Other current financial assets	5.81	
(c)	Prepayments		
(d)	Other current assets	-	1.72
(e)	Non-current assets held for sale		
	Total Assets	343.67	362.85
	EQUITY AND LIABILITIES		
(1)	Equity		
(a)	Equity Share capital	313.12	315.21
(b)	Other Equity	12.82	19.64
	LIABILITIES		
(2)	Non-current liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	10.31	10.31
(b)	Long-term provisions		-
(c)	Deferred tax liabilities (Net)		
(3)	Current liabilities		
(a)	Financial Liabilities		
	(i) Secured Liabilities		-
	(ii) Trade Payables	4.49	1.30
	(iii) Other current financial liabilities	2.93	16.39
(b)	Other current liabilities	-	-
(c)	Short-term provisions		
	Total Equity and Liabilities	343.67	362.85

Date:- 30.05.2025

Place:- Jalandhar

For Encode Packaging India
Limited

FOR ENCODE PACKAGING INDIA LIMITED

Alpesh Dangodra

DIRECTOR

ALPESH MADHUBHAI DANGODRA


ADDITIONAL DIRECTOR

DIN: 10627639

ENCODE PACKAGING INDIA LIMITED

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BODAKDEV, Thaltej, Ahmedabad, Daskroi, Gujarat, India, 380059

CASH FLOW STATEMENT AS ON 31.03.2025

Particulars	Rs. In Lacs	
	For the year ended March 31, 2025	For the year ended March 31, 2024
Cash Flow from Operating Activities		
Profit Before Tax	(7.18)	12.42
Non-cash adjustment to reconcile profit before tax to net cash flows:		
Depreciation and amortization expense	-	25.92
Loss on Sale of Property, plant and equipment and Intangible assets (net)		
Property, plant and equipment Scrapped/Written Off		
Interest Income		
Interest expense (including unwinding of discount on warranty and lease obligation)		
Provision on loans & advances created /(written back)		
Provision for doubtful debts created/(written back)		
Fair value (gain)/loss on Investment (net)		
Gain on sale of investments (net)		
Unrealised foreign exchange (gain)/loss (net)		
Mark to Market (gain)/loss on Forward Contracts		
Operating Profit before Working Capital Changes	(7.18)	38.34
Movement in working capital:		
Increase/(decrease) in Provisions		
Increase/(decrease) in Trade payables	3.19	(17.12)
Increase/(decrease) in Other financial liabilities		
Increase/(decrease) in Other financial liabilities		
Increase/(decrease) in Other liabilities	(13.46)	3.21
Increase /(decrease) in Borrowings		
Decrease/(increase) in Loans	(46.19)	8.88
Decrease/(increase) in Other assets	-	(1.25)
Decrease/(increase) in Investments	30.00	
Decrease/(increase) in Secured Liabilities		
Decrease/(increase) in Inventories	0.25	15.73
Decrease/(increase) in Trade receivables	(102.46)	(14.30)
Cash generated from operations	(135.85)	33.49
Direct Taxes Paid (net of refunds)	-	-
Net Cash Flow from Operating Activities (A)	(135.85)	33.49
Cash Flow from Investing Activities		
Interest Received		
Purchase of property, plant and equipment, intangible assets and CWIP including capital advance	(0.62)	(3.18)
Proceeds from sale of property, plant and equipment including Intangible as	104.22	
Purchase of Investments	-	
Sale of Investments		
Net Cash used in Investing Activities (B)	103.60	(3.18)
Cash Flow from Financing Activities		
Proceeds from Long term borrowing		-
Net increase /(Decrease) in working capital		
Dividend Paid (Including Corporate Dividend Tax)		
Interest Paid		
Others	-	(0.75)
Net Cash used in Financing Activities (C)	-	(0.75)
Net increase/(decrease) in Cash and Cash Equivalents (A+B+C)	(32.25)	29.56
Cash and cash equivalents at the beginning of the year	40.11	10.55
Cash and cash equivalents at the end of the year	7.86	40.11
Components of cash and cash equivalent		
Cash on hand	4.84	4.98
Cheques/draft on hand		
With banks -on current account	3.02	35.13
- on deposit account		
Total cash and cash equivalent (refer note 12)	7.86	40.11
Date:- 30.05.2025	For Encode Packaging India Limited	
Place:- Jalandhar	FOR ENCODE PACKAGING INDIA LIMITED	
	 DIRECTOR	
	ALPESH MADHUBHAI DANGODRA ADDITIONAL DIRECTOR DIN: 10627639	



RISHAB AGGARWAL & ASSOCIATES

Chartered Accountants

Independent Auditor's Report (Unmodified Opinion) on Audited standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

**TO THE BOARD OF DIRECTORS OF Encode Packaging India Limited
(Formally Known as Nova Publications India Limited)**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **Encode Packaging India Limited** (the company) for the quarter ended 31st March 2025 and the year to date results for the period from 1st April 2024 to 31st March 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- give a true and fair view of the net profit and other financial information for the quarter ended 31st March, 2025 as well as the year to date results for the period from 1st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and

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



measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

For M/s. RISHAB AGGARWAL AND ASSOCIATES
Chartered Accountants
FRN: 028548N

RCA



CA RISHAB AGGARWAL
(PARTNER)
M. NO. -520899
UDIN: 25520899BMJLMN3140

Date: 30.05.2025
Place: JALANDHAR

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 :- csencodepackaging.com

To

General Manager
Listing Compliance & Legal Regulatory
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Sub. : Declaration pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

DECLARATION

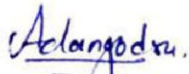
In reference to above stated subject I, Alpesh Madhubhai Dangodra, Additional Executive Director of the Company hereby declare that, the Statutory Auditors of the Company, M/s. RISHAB AGGARWAL & ASSOCIATES, (Firm Registration No. 028548N) have issued an Audit Report with **un-modified opinion** on Audited Standalone Financial Results of the Company for the year ended March 31st, 2025 along with Audited Financial Results for the quarter and year ended on March 31st, 2025.

Kindly take this on your record.

Thanking You
Yours Faithfully,

For Encode Packaging India Limited

FOR ENCODE PACKAGING INDIA LIMITED



Alpesh Madhubhai Dangodra **DIRECTOR**
Additional Director
DIN: - 10627639

Date: 30.05.2025

To

The Board of Directors
ENCODE PACKAGING INDIA LIMITED
D-82, FOCAL POINT EXTENSION JALANDHAR CITY PUNJAB
India, 144001

Dear Sir,

SUB: RESIGNATION FROM THE POST OF 'COMPANY SECRETARY AND COMPLIANCE OFFICER OF THE COMPANY'

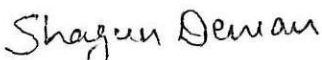
I hereby tender my resignation, due to some personal reasons, from the post of Company Secretary and Compliance Officer of the Company under SEBI (Listing Obligations and Requirements) 2015 with immediate effect.

I am grateful for the opportunities for growth and development that I have been provided during my tenure. I take this opportunity to thank the Board of Directors for their support and guidance during my tenure.

You are requested to intimate this resignation to appropriate authorities and Registrar of the Companies.

Kindly acknowledge the receipt.

Thanking You
Yours faithfully,


Shagun Dewan
M No- A39872