

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: 14.02.2024

To,
The Manager – Listing,
BSE Limited, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001

Sub: Outcome of the Board Meeting

Ref: Regulation 30 (read with Part A of Schedule III) and Regulation 33 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/ Madam,

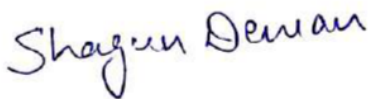
Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), This is to inform you that the Board of Directors of the Company, at its meeting held today i.e., on Wednesday, February 14, 2024, which commenced at 02:00 P.M. and concluded at 3:30 P.M. has considered and approved Unaudited Financial Results for the quarter ended on December 31, 2023. Pursuant to Regulation 33 of the Listing Regulations, we enclose the following:

- i. Statements showing the unaudited financial results of the Company for the quarter ended on December 31, 2023;
- ii. The Limited Review Reports of the Statutory Auditors of the Company on the aforesaid Unaudited Financial Results;

Kindly take the above information on your record and oblige.

Thanking You

For Encode Packaging India Limited



Shagun Dewan
Company Secretary & Compliance Officer
Place: Jalandhar



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 D-82, FOCAL POINT EXTENSION JALANDHAR CITY PUNJAB JALANDHA for the quarter ended 31st December, 2023. 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 Sarda
Chartered Accountant
FRN NO: 001179
M.NO: 544005

Dated : 14.02.2024
Place : Jalandhar
UDIN: 24544005BKDHGT3829


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ENCODE PACKAGING INDIA LIMITED						
D 82, FOCAL POINT EXTENSION, JALANDHAR						
STATEMENT OF UNAUDITED RESULTS FOR THE YEAR ENDED 31.12.2023						
Particulars	QUARTER ENDED			NINE MONTHS ENDED	YEARLY	
	3 months ended (31/12/2023)	Preceding 3 months ended (30/09/2023)	Corresponding 3 months ended (31/12/2022) in the previous year (Unaudited)	NINE MONTHS ENDED (31/11/2023)	Year to date figures for current period ended (31/03/2023)	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
REVENUE						
1	Net sales/income from operations	138.06	117.17	56.83	333.57	249.34
2	Other operating income	1.55	0.00	0.00	1.545	6.000
3	Total income from operations (net)	139.60	117.17	56.83	335.11	249.34
Expenses						
a)	Cost of materials consumed	2.89	3.49	3.52	8.86	17.88
b)	Purchases of stock-in-trade	06.63	76.84	35.80	220.15	144.20
c)	Changes in inventories of finished goods, work-in	-4.98	-1.78	-1.83	-4.98	-9.67
d)	Employee benefits expense	16.41	16.82	12.02	46.36	54.04
e)	Finance Costs	0.00	0.01	0.01	0.02	0.03
f)	Depreciation and amortization expense	6.50	6.13	6.89	11.76	17.59
g)	Other expenses	11.78	8.99	3.17	28.02	21.33
	Total expenses	127.16	105.80	59.58	324.18	255.40
	Profit/(Loss) from operations before exceptional items (3-4)	12.44	11.37	-2.75	10.93	-6.06
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00
7	Profit/(loss) before tax (5+/-6)	12.44	11.37	-2.75	10.93	-6.06
8	Tax expense	0.00	0.00	0.00	0.00	0.00
9	Net profit/(loss) from Continuing Operations(7-8)	12.44	11.37	-2.75	10.93	-6.06
10	Profit from discontinued operations	0.00	0.00	0.00	0.00	0.00
11	Tax expense of Discontinued Operations	0.00	0.00	0.00	0.00	0.00
12	Profit/Loss from Discontinued Operations(10-11)	0.00	0.00	0.00	0.00	0.00
13	Net profit/(loss) for the period (9+/-12)	12.44	11.39	-2.75	10.93	-6.06
14	Other comprehensive income	0.00	0.00	0.00	0.00	0.00
15	Total Comprehensive Income(13+14)	0.00	0.00	-2.75	-2.75	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.i	Earnings per share (before extraordinary items)					
(a)	Basic	0.39	0.36	-0.09	0.35	-0.19
(b)	Diluted	0.00	0.00	0.00	0.00	0.00
16.ii	Earnings per share (after extraordinary items)					
(a)	Basic	0.39	0.36	-0.09	0.35	-0.19
(b)	Diluted	0.00	0.00	0.00	0.00	0.00
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)	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	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 14.02.2024					
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:-					
Description	Quarter Ended				
				31.12.2023	31.12.2022
Net profit as per previous GAAP(Indian GAAP)				12.44	-2.75
Add/Less- Increase/Decrease in Net profit as reported under Indian GAAP				0	0
Reclassification of re-measurement of employee benefits				0	0
Taxes on account of above items				0	0
Net Profit as per IND AS				12.44	-2.43
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: Jaunpur
Date: 14.02.2024

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


Nandeep Singh Bhatti
Managing Director