

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: - 30.05.2026

To

General Manager,
Bombay Stock Exchange Limited,
PhirozeJeejeebhoy 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 Saturday 30th May 2026 at 06.00 PM at registered office of the Company, 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, 2026, statement of asset and liabilities as on March 31, 2026 and statement of cash flow for the year ended on March 31, 2026 along with the unmodified auditors' report(s) issued by M/s B B Gusani & Associates Chartard Accountants (FRN: 140785W) (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).

Board meeting commencement time is 6:00 PM and conclusion time is 07.00 PM.

Kindly take the above information on record and oblige.

Thanking You.

Yours Sincerely,

For Encode Packaging India Limited

FOR ENCODE PACKAGING INDIA LIMITED

Alpesh Madhubhai Dangodra.

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)

Audited Financial Results For the Quarter & Year Ended 31st March 2026

Particulars	Quarter Ended			Year Ended	Year Ended
	31.03.26	31.12.25	31.03.25	31.03.26	31.03.2025
	Audited	Un Audited	Audited	Audited	Audited
1 Income from operations					
a) Net Sales / income from operations	0.00	0.00	0.00	0.00	0.28
b) Other operating Income	0.00	0.00	0.00	0.00	0.00
c) Other Income	0.00	0.00	0.00	0.00	0.00
Total Income from operations	0.00	0.00	0.00	0.00	0.28
2 Expenses					
A) Cost of Materials Consumed	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
C) Purchase of stock in trade	0.00	0.00	0.00	0.00	0.5
D) Employee benefits Expense	0.00	0.00	0.00	0.00	0.00
E) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
F) Finance Cost	0.00	0.00	0.00	0.00	0.01
G) Other Expenses	-0.03	0.00	1.32	-0.03	6.7
Total Expenses	-0.03	0.00	1.32	-0.03	7.46
3 Profit / (Loss) from operations before exceptional items and tax (1-2)	-0.03	0.00	-1.32	-0.03	-7.18
4 Exceptional items	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax(3-4)	-0.03	0.00	-1.32	-0.03	-7.18
6 Tax Expenses	0.00	0.00	0.00	0.00	0.00
7 Net Profit / (Loss) for the period (5-6)	-0.03	0.00	-1.32	-0.03	-7.18
8 Other comprehensive Income	0.00	0.00	0.00	0.00	0.00
9 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	-1.32	0.00	-7.18
10 Paid Up Equity Share Capital (Face Value Rs.10 per share)	315.21	315.21	315.21	315.21	315.21
11 A. Earning Per Share before extraordinary items					
a) basic	0.00	0.00	-0.04	0.00	-0.23
b) diluted	0.00	0.00	-0.04	0.00	-0.23
B. Earning Per Share after extraordinary items					
a) basic	0.00	0.00	-0.04	0.00	-0.23
b) diluted	0.00	0.00	-0.04	0.00	-0.23
A PARTICULARS OF SHAREHOLDING					
1 Public Shareholding					
- Number of shares	3152100.00	3152100.00	3152100.00	3152100.00	3152100
- Percentage of shareholding	100.00%	100.00%	100.00%	100.00%	100%
2 Promoters and Promoter Group Shareholding					
a) Pledged / Encumbered					
- Number of shares	Nil	Nil	Nil	Nil	Nil
- Percentage of shares (as a % of the total shareholding of promoter and promoters Group)	Nil	Nil	Nil	Nil	Nil
- Percentage of shares (as a % of the total share Capital of the Company)	Nil	Nil	Nil	Nil	Nil
b) Non -Encumbered					
- Number of shares	Nil	Nil	Nil	Nil	Nil
- Percentage of shares (as a % of the total shareholding of promoter and promoters Group)	Nil	Nil	Nil	Nil	Nil
- Percentage of shares (as a % of the total share Capital of the Company)	Nil	Nil	Nil	Nil	Nil

PARTICULARS	Quarter Ended 31.03.2026	
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 audited Financial Results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on May 30,2026 .
- 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 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			Year Ended	Year Ended
	31.03.2026	31.12.2025	31.03.2025	31.03.26	31.03.25
	Audited	Un Audited	Audited	Audited	Audited
Net profit/Loss as per previous GAAP (Indian GAAP)	0.00	0.00	-1.32	0	-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	-1.32	0.00	-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

Date :30.05.2026
Place- Jalandhar

For Encode Packaging India Limited

FOR ENCODE PACKAGING INDIA LIMITED

Alpesh Dangodra

DIRECTOR

Alpesh Madhubhai Dangodra
Director
DIN:10627639

Statement of Assets and Liabilities as on 31/03/2026		(Rs. In Lakhs)	
Particulars		Year Ended	Year Ended
		31.03.2026	31.03.2025
		(Audited)	(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	7.83	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		343.64	343.67
II	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	315.21	315.21
	(b) Other Equity	12.42	12.45
	LIABILITIES		
(1)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	10.31	10.31
	(b) Long-term provisions		
	(c) Deferred tax liabilities (Net)	-1.72	-1.72
(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		343.64	343.67

Date :30.05.2026
Place- Jalandhar

For Encode Packaging India Limited

FOR ENCODE PACKAGING INDIA LIMITED
Alpesh Dangodra
DIRECTOR

Alpesh Madhubhai Dangodra
Director
DIN:10627639

Cash Flow Statement for the Quarter and Year ended March 31,2026

(Rs. In Lakhs)

Particulars	For the period ended March 31,2026	For the year ended March 31, 2025
Cash Flow from Operating Activities		
Profit Before Tax	-0.03	-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	-	3.19
Increase/(decrease) in Other financial liabilities	-	
Increase/(decrease) in Other liabilities	-	-13.46
Decrease/(increase) in Loans	-	-46.19
Decrease/(increase) in Other assets	-	
Decrease/(increase) in Investments	-	30
Increase/(Decrease) in Stock in Trade	-	
Decrease/(increase) in Inventories	-	0.25
Decrease/(increase) in Trade receivables	-	-102.46
Cash generated from operations	-0.03	-135.85
Direct Taxes Paid (net of refunds)	-	-
Net Cash Flow from Operating Activities (A)	-0.03	-135.85
Cash Flow from Investing Activities		
Interest Received	-	
Purchase of property, plant and equipment, intangible assets and CWIP including capital advance	-	-0.62
Sale of property, plant and equipment, intangible assets and CWIP including capital advance	-	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)	-	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)	-0.03	-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	7.83	7.86
Components of cash and cash equivalent		
Cash on hand	4.84	4.84
Cheques/draft on hand	-	
With banks -on current account	2.99	3.02
- on deposit account		
Total Cash and Cash Equivalent	7.83	7.86

For Encode Packaging India Limited

FOR ENCODE PACKAGING INDIA LIMITED

Alpesh M. Dangodra

DIRECTOR

Alpesh Madhubhai Dangodra

DIRECTOR

DIN:10627639

Date: 30.05.2026

Place :Jalandhar

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

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

To

General Manager
Listing Compliance & Legal Regulatory
BSE Limited
PhirozeJeejeebhoy 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, Director of the Company (authorized by Board dated 30.05.2026) hereby declare that, the Statutory Auditors of the Company, M/s B B Gusani & Associates Chartard Accountants (FRN: 140785W) have issued an Audit Report with **un-modified opinion** on Audited Standalone Financial Results of the Company for the quarter and year ended on March 31st, 2026.

Kindly take this on your record.

Thanking You
Yours Faithfully,

For Encode Packaging India Limited

FOR ENCODE PACKAGING INDIA LIMITED


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

INDEPENDENT AUDITOR'S REPORT

To Board of Directors of
Encode Packaging India Limited

Independent Auditors Report on the Quarter and Year to date standalone financial results of Encode Packaging India Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015

Opinion

1. We have audited the accompanying standalone financial results of Encode Packaging India Limited (hereinafter referred to as "the company") for the year ended March 31, 2026 and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').
2. In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income) and other financial information of the company for the year ended March 31, 2026, and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Standalone Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.



Board of Directors' Responsibilities for the Standalone Financial Results

4. These standalone financial results have been prepared on the basis of the annual standalone financial statements. The company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company and the standalone statement of assets and liabilities and standalone statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues 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 accounting policies; making judgement and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error.
5. In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as 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.
6. The Board of Directors of the Company is responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Standalone Financial Results

7. 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 not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.
8. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:





- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and 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 our audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences 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 financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
9. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including 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 our independence, and wherever applicable, related safeguards.






B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
M bhargavgusani77@gmail.com

Other Matters

10. The Statement include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures In respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For, B B Gusani and Associates
Chartered Accountants

Bhargav B. Gusani


Bhargav B Gusani
Proprietor
Membership No. 120710
FRN: 140785W
UDIN: 26120710BYWCRX4907
Date: 30/05/2026
Place: Jamnagar