

ARYAMAN FINANCIAL SERVICES LIMITED

Regd. Office: 102, Ganga Chambers, 6A/1, W.E.A., Karol Bagh, New Delhi - 110 005
Corp. Off.: 60, Khatau Building, Gr. Floor, Akshay Dinesh Modi Marg, Opp. P.J. Tower (BSE Bldg.), Fort, Mumbai - 400 001
Tel.: 022 62166999 | Fax: 22630434 | Website: www.afsl.co.in | Email: info@afsl.co.in | CIN: L74899DL1994PLC059009

Extract of the Unaudited Financial Results (Standalone and Consolidated) for the Quarter and Half Year ended 30th September 2021

Sr. No.	PARTICULARS	Quarter Ended			
		Standalone		Consolidated	
		30.09.2021	30.09.2020	30.09.2021	30.09.2020
	Unaudited	Unaudited	Unaudited	Unaudited	
1	Total income from operations	99.20	57.95	1282.18	5006.06
2	Net Profit / (Loss) for the period (before Tax, Exceptional and /or Extraordinary items)	55.13	12.99	178.84	100.38
3	Net Profit / (Loss) for the period before tax (after Exceptional and /or Extraordinary items)	55.13	12.99	178.84	100.38
4	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	41.22	19.27	180.73	86.60
5	Total Comprehensive Income for the period (Comprising Profit / Loss for the period after tax and Other Comprehensive Income (after tax))	41.22	19.27	326.73	937.64
6	Equity Share Capital	1168.20	1168.20	1168.20	1168.20
7	Earnings Per Share (of ₹ 10/- each) (for continuing and discontinued operations) - 1) Basic : 2) Diluted :	0.35 0.35	0.16 0.16	0.99 0.99	0.59 0.59

Note:
a) The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
b) The Company has adopted Ind AS 116 "Leases" using modified retrospective approach. The adoption of the standard did not have any material impact on the profit for the period as compared to previous periods.
c) The Company has only one business segment in which it operates viz. Financial Services and related activities.
d) These results have been subjected to limited review by the Statutory Auditors.
e) The above result for the quarter & half year ended 30th Sep 2021 have been reviewed by the Audit Committee meeting held on 12th November, 2021 and approved by the Board of Directors in their meeting held on 12th November, 2021
f) The aforesaid Quarterly Financial Results are also being disseminated on the website of the Company i.e. (<http://afsl.co.in/investor-relation.html>).
g) The outbreak of Covid-19 pandemic is causing significant disturbance and slowdown of economic activities globally. The nationwide lockdown ordered by the Government of India has resulted in significant reduction in economic activities and also the business operations of the Company in terms of sales and production. The management has considered the possible effects that may result from the pandemic on the recoverability / carrying value of the assets. Based on the current indicators of future economic conditions, the management expects to recover the carrying amount of the assets, however the management will continue to closely monitor any material changes to future economic conditions. Given the uncertainties, the final impact on Company's assets in future may differ from that estimated as at the date of approval of these financial results.

For Aryaman Financial Services Limited
Sd/-
Shripal Shah
Executive Director
Place: Mumbai
Date: November 12, 2021

GUJARAT INDUSTRIES POWER COMPANY LIMITED

Regd. Office : P.O. Ranoli - 391350, Dist. Vadodra (Gujarat)
Tel. No.: (0265) 2232768, Fax No.: (0265) 2230029, Email ID : investors@gipcl.com
Website : www.gipcl.com, CIN : L99999GJ1985PLC007868

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021

Sr. No.	Particulars	[Rs. in Lakhs]		
		Quarter ended 30.09.2021	Year to date figures for the current period ended 30.09.2021	Corresponding Quarter ended 30.09.2020
		Unaudited	Unaudited	Unaudited
1	Total Income from Operations	32,669.21	62,703.14	34,330.65
2	Net Profit/(Loss) for the period (before Tax, Exceptional and Extraordinary Items)	7,853.29	12,694.32	5,642.56
3	Exceptional Items	-	-	-
4	Net Profit/(Loss) for the period before Tax (after Exceptional and Extraordinary Items)	7,853.29	12,694.32	5,642.56
5	Net Profit/(Loss) for the period after Tax (after Exceptional and Extraordinary Items)	5,335.98	8,873.52	4,556.86
6	Total Comprehensive Income for the period [Comprising Profit for the period (after Tax) and other Comprehensive Income (after tax)]	8,194.28	12,851.24	4,445.45
7	Equity Share Capital (Face Value of Rs.10/- each)	15,125.12	15,125.12	15,125.12
8	Earning per Share (of Rs. 10/- each) for continuing and discontinued operations (not annualised) a) Basic (Rs.) b) Diluted (Rs.)	3.53 3.53	5.87 5.87	3.01 3.01

Notes:-
1. The above is an extract of the detailed format of Unaudited Financial Results filed with the Stock Exchanges under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended. The full format of the Standalone Unaudited Financial Results are available on websites of Stock Exchanges viz. www.bseindia.com and www.nseindia.com and on Company's website (www.gipcl.com).
2. The above Unaudited Financial Results have been reviewed and recommended by the Audit Committee and taken on record & approved by the Board of Directors in their respective meetings held on 12th November 2021.
3. The Company has changed its accounting policy w.e.f. 01.04.2021 with respect to accounting of provision for decommissioning cost of mines. Under existing accounting policy, the Company used to create the provision for such obligation with consequential debit to mine development asset and such expenditure was amortised over the life of the mines. Under the new accounting policy, the Company recognises the periodic provisions for such obligations with corresponding debit to cost of production in the Statement of Profit and Loss considering the mining regulations. The aforesaid change, being in line with the Generally Accepted Accounting Principles, will result into reporting for such obligations on more realistic basis and alignment of said policy with that being followed by peer companies. As required by Ind AS - 8 "Accounting Policies, Changes in Accounting Estimates and Errors", the Company has retrospectively restated its Balance Sheet as at 31.03.2021, as at 01.04.2020 and Statement of Profit and Loss for the year ended on 31.03.2021 to give impact for change in accounting policy.
4. The Company has designated an exclusive e-mail ID viz. investors@gipcl.com for investor grievance redressal.

For, Gujarat Industries Power Company Limited
[Vatsala Vasudeva]
Managing Director
Place : Vadodra
Date : 12th November, 2021

LOYAL equipments limited

(CIN: L29190GJ2007PLC050607)
Regd. Office: Block No. 35/1-2-3-4, Village-Zak, Dahagam, Gandhinagar-382330, Gujarat, India.
Tel No.: +91-2718-247236, Fax No.: +91-2718-269033 E-mail: cs@loyalequipments.com, Website: www.loyalequipments.com

Extract of the Consolidated Unaudited Financial Results for the Quarter & Half year ended September 30, 2021

Sr. No.	Particulars	(Amt. in 000)				
		Quarter ended 30/09/2021	Quarter ended 30/06/2021	For Quarter ended on 30/09/2020	Year to Date figures as on 30/09/2021	Previous Year Ended 31/03/2021
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations	135912.43	65841.95	50351.23	201754.38	271647.06
2	Net Profit / (Loss) for the period (before Tax and Exceptional items)	-8151.52	-15643.29	1156.32	-23794.80	13891.31
3	Net Profit / (Loss) for the period before tax (after Exceptional items)	-8151.52	-15643.29	1156.32	-23794.80	13891.31
4	Net Profit / (Loss) for the period after tax (after Exceptional items)	-10171.29	-13722.56	2103.73	-23893.84	8951.43
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	-10171.29	-13722.56	2103.73	-23893.84	8330.78
6	Equity Share Capital (face value of Rs. 10 each)	102000.00	102000.00	102000.00	102000.00	102000.00
7	Reserves (excluding Revaluation Reserve as shown in the Audited Balance Sheet of the previous year)	-	-	-	90523.67	114030.59
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) 1. Basic: 2. Diluted:	-1.00 -1.35	-1.35 -1.35	0.21	-2.34	0.82

Note:
1. These results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on November 12, 2021.
2. Information on Standalone Unaudited Financial Results of the Company is as under:

Sr. No.	Particulars	Quarter ended 30/09/2021	Quarter ended 30/06/2021	For Quarter ended on 30/09/2020	Year to Date figures as on 30/09/2021	Previous Year Ended 31/03/2021
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
		1	Turnover	135914.63	61420.51	45598.48
2	Profit before tax	-9475.69	-15782.03	1156.33	-25257.71	13826.61
3	Profit after tax	-10032.55	-13861.30	2103.75	-23893.84	8938.36
4	Total Comprehensive Income	-10032.55	-13861.30	2103.75	-23893.84	8317.71

The above is an extract of the detailed format of quarterly financial results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarterly financial results is available on the website of the Stock Exchange (www.bseindia.com) and also on the Company's website (www.loyalequipments.com).

By order of the Board
For, LOYAL Equipments Limited
Sd/- Alkesh Rameshchandra Patel
(Managing Director)
(DIN : 02672297)
Place: Dahagam, Gujarat
Date: November 12, 2021



UCAL FUEL SYSTEMS LIMITED

Regd. Office: "Raheja Towers", Delta Wing - Unit 705, 177, Anna Salai, Chennai - 600 002
Tel. No: 044 - 66544719, E-mail Id: ufsl.ho@ucal.com
Website: www.ucalfuel.com, CIN: L31900TN1985PLC012343

STATEMENT OF UNAUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30.09.2021

S.No	Particulars	STANDALONE					
		Quarter Ended			Six Months Ended		Year Ended 31.03.2021
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	
		UNAUDITED			UNAUDITED		AUDITED
1	Total income from operations Gross)	15,583.62	11,666.52	14,602.80	27,250.14	18,308.38	49,729.65
2	Net Profit/(Loss) for the period (before Tax, exceptional and/or extraordinary items)	641.58	146.35	1,196.72	787.93	67.25	1,391.20
3	Net Profit / (Loss) for the period before tax (after exceptional and / or extraordinary items)	641.58	146.35	1,196.72	787.93	67.25	1,391.20
4	Net Profit / (Loss) for the period after tax (after exceptional and / or extraordinary items)	427.15	92.98	793.64	520.13	52.22	3,532.92
5	Total comprehensive Income for the period (Comprising Profit / (loss)for the period (after tax) and other Comprehensive Income (after tax)	433.63	92.98	793.64	526.61	52.22	3,605.21
6	Equity Share Capital	2,211.36	2,211.36	2,211.36	2,211.36	2,211.36	2,211.36
7	Earnings per share (of Rs.10/- each)(for continuing and discontinued operations) - (not annualised) a) Basic b) Diluted	1.96 1.96	0.42 0.42	3.59 3.59	2.35 2.35	0.24 0.24	15.98 15.98

S.No	Particulars	CONSOLIDATED					
		Quarter Ended			Six Months Ended		Year Ended 31.03.2021
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	
		UNAUDITED			UNAUDITED		AUDITED
1	Total income from operations Gross)	22,245.79	18,224.10	18,668.22	40,469.89	26,806.57	69,960.09
2	Net Profit/(Loss) for the period (before Tax, exceptional and/or extraordinary items)	1,267.96	1,022.59	824.48	2,290.55	(1,101.67)	1,099.47
3	Net Profit / (Loss) for the period before tax (after exceptional and / or extraordinary items)	1,267.96	1,022.59	824.48	2,290.55	(1,101.67)	1,099.47
4	Net Profit / (Loss) for the period after tax (after exceptional and / or extraordinary items)	1,001.07	935.32	390.22	1,936.39	(1,111.86)	2,885.94
5	Total comprehensive Income for the period (Comprising Profit / (loss)for the period (after tax) and other Comprehensive Income (after tax)	856.40	1,162.64	208.04	2,019.04	(1,776.12)	2,741.75
6	Equity Share Capital	2,211.36	2,211.36	2,211.36	2,211.36	2,211.36	2,211.36
7	Earnings per share (of Rs.10/- each)(for continuing and discontinued operations) - (not annualised) a) Basic b) Diluted	4.53 4.53	4.23 4.23	1.76 1.76	8.76 8.76	(4.83) (4.83)	13.05 13.05

NOTES
The above is an extract of the detailed format of Quarterly /Half year Financial Results filed with the stock exchanges under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock exchange websites. (www.bseindia.com and www.nseindia.com) and on Company's website(www.ucalfuel.com)

For UCAL FUEL SYSTEMS LIMITED
JAYAKAR KRISHNAMURTHY
CHAIRMAN & MANAGING DIRECTOR
Place : Chennai
Date : 11.11.2021



SRI ADHIKARI BROTHERS TELEVISION NETWORK LIMITED

CIN: L32200MH1994PLC083853
Regd. Office : 6th Floor, Adhikari Chambers, Oberoi Complex, New Link Road, Andheri (West), Mumbai 400 053. Tel. : 022-26395400/022-40230000
Fax : 022-26395459 Email : investorservices@adhikaribrothers.com Website: www.adhikaribrothers.com

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED 30TH SEPTEMBER, 2021

Sr No	PARTICULARS	STANDALONE						CONSOLIDATED					
		For Quarter Ended			For Six Months Ended			For Quarter Ended		For Six Months Ended		Year Ended	
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31.03.2021	30-Sep-21	30-Jun-21	30-Sep-21	30-Sep-20		
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	Audited	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	Audited	
1	Total income from operations	-	-	2.21	-	29.91	31.28	-	-	2.21	-	29.91	31.28
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(531.86)	(532.85)	(603.07)	(1,064.71)	(1,532.62)	(2,488.21)	(533.10)	(534.03)	(605.46)	(1,067.13)	(1,535.05)	(2,493.30)
3	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	(531.86)	(532.85)	(603.07)	(1,064.71)	(1,532.62)	(2,488.21)	(533.10)	(534.03)	(605.46)	(1,067.13)	(1,535.05)	(2,493.30)
4	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	(531.86)	(531.20)	(603.07)	(1,063.06)	(1,532.62)	(2,493.15)	(532.69)	(531.99)	(604.66)	(1,064.68)	(1,534.23)	(2,496.57)
5	Total Comprehensive Income for the period after [Comprising Profit/(Loss) for the tax period (after tax) and other comprehensive income (after tax)]	(531.89)	(531.23)	(603.15)	(1,063.13)	(1,532.78)	(2,493.09)	(532.72)	(532.02)	(604.74)	(1,064.74)	(1,534.39)	(2,496.51)
6	Paid-up equity share capital (Face Value of Rs. 10/- each)	3,494.45	3,494.45	3,494.45	3,494.45	3,494.45	3,494.45	3,494.45	3,494.45	3,494.45	3,494.45	3,494.45	3,494.45
7	Reserves (Excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	(9,208.75)	-	-	-	-	-	-	(9,213.09)
8	Earnings Per Share (of Rs. 10/- each) Basic Diluted	(1.52) (1.52)	(1.52) (1.52)	(1.73) (1.73)	(3.04) (3.04)	(4.39) (4.39)	(7.13) (7.13)	(1.53) (1.53)	(1.52) (1.52)	(1.73) (1.73)	(3.05) (3.05)	(4.39) (4.39)	(7.15) (7.15)

Notes:
1 The Company has been admitted in National Company Law Tribunal (NCLT) on 20th December 2019 – Order no. – CP (IB) No. 4374/IB/MB/2018. As per the order the company is under Corporate Insolvency Resolution process (CIRP) with Resolution professional (RP) namely "Mr. Vijendra Kumar Jain" having IP registration No. IBBI/IPA-004/IP-P00721/2017-2018/11253.
2 The suspended management has not handed over the possession of the corporate and registered office, content library (intangible asset), inventories, other fixed assets, Fixed Assets Register and other such information and records/documents requested by the Corporate Debtor. The Resolution Professional has filed a non-cooperation petition with Hon'ble NCLT, Mumbai against the suspended management of the Company under section 19 of IBC. The non-cooperation petition was listed on 6th October, 2020. After hearing the non-cooperation Petition at length, an interim Order was passed by the Hon'ble NCLT, Mumbai Bench. The bench appointed Adv. Nikita Abhyankar as the court observer for recording the minutes and also take videography of the joint meeting of RP and Suspended management for handover of live books of accounts, content library, registered office, Kandivall plot, and the related pending information and request, and report the same to Hon'ble NCLT. After the interim order of the Hon'ble NCLT, recently, limited access to books of accounts for last two financial years was provided. However, Fixed asset register, books of accounts upto 2017-18 and various supporting documents have not been provided. To that effect, the RP has already communicated with the Court Observer. Further, hand-over of the Kandivall plot was completed. As suspended management has not yet handed over the Fixed Assets register, exact depreciation amount for the quarter ended September, 2021 could not be calculated. Accordingly, depreciation amount for the quarter ended September, 2021 is assumed to be proportionate to the depreciation expense for F.Y. 2020-21. Further, the suspended management has not handed over the user ID and password, of the Company, for completing the PF & ESIC compliances, inspite of various reminders in various COC meetings and also through emails. RP has filed the application to PF department for getting the user id and password but still application is under process. Accordingly, the related statutory dues could not be processed.
3 The above Financial Results of the Company have been reviewed by the Resolution Professional meeting Committee (in lieu of the Suspended board of Directors) held on 12th November, 2021. The Statutory Auditors have carried out the review of these Standalone Financial Results for the quarter ended September 30, 2021 and the same are made available on website of the company www.adhikaribrothers.com and website of BSE Limited www.bseindia.com and National Stock Exchange of India Limited on www.nseindia.com where shares of the Company are listed.
4 The Company is operating in a single segment viz. content production and distribution. Hence the results are reported on a single segment basis.
5 The Company's loan facilities from banks has become Non-performing. However, some of the banks are still charging interest from the date the account has been classified as non performing, per the bank statements provided. No such interest provision has been made in books of accounts and correspondingly in the financial result for the quarter and period ended 30th September, 2021, since no interest can be charged on initiation of the CIRP due to moratorium under IBC.
6 Currently, the Company is in Corporate Insolvency Resolution Process and therefore the accounts are prepared on going concern concept.
7 RP has instituted a transaction audit of the company for a period of 5 years to be conducted by Forensic Auditor namely, M/s. Shambhu Gupta & Co. The Transaction Audit Report has reported certain findings of Preferential & Undervalued Transactions u/s. 43 and 45 of the Code, undertaken by the erstwhile management of the Corporate Debtor. Accordingly, the Resolution Professional, with approval of Committee of Creditors, has filed petition with Hon'ble NCLT, Mumbai against the suspended management of the Company under section 43 and 45 of IBC. Further, as part of CIRP, Resolution Professional has appointed valuers for valuing the assets of the company. The valuation of the fixed assets, intangible assets, financial assets and inventory as disclosed in the results for the quarter ended September 30, 2021 are subject to the valuation reports of the valuers.
8 "The amount of total term loans included in Other Financial Liabilities amounts to Rs. 178,85,67,955 in the books of account as on September 30, 2021, whereas the amount of total claims received by the RP from the financial creditors amount to Rs. 504,22,16,828 (including corporate guarantees) which includes interest/penalty calculated upto CIRP admission date (financial creditors claims accepted amount to Rs. 504,02,60,566). The Corporate Guarantee claims amounting to Rs. 301,88,23,554 have not been provided for in the books of accounts. Further, the RP has received and accepted claims of Rs. 136,07,97,232 from other creditors who have a security interest on the assets of the Company, and from operational creditors and employees amounting to Rs. 15,64,182."