

FINE - LINE CIRCUITS LIMITED

CIN NO : L72900MH1989PLC13521
 REGD.OFFICE : 145 SDF - V, SEEPZ, ANDHERI (EAST), MUMBAI - 400 096.
 Phone No : 022 2829 0244/245, Fax No : 022 2829 2554.
 Email : fineline@fineline.co.in; Website : www.finelineindia.com

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2021 (Rs. in Lakhs except EPS)

No.	Particulars	Quarter ended	Year-to-Date	Quarter ended
		30-09-2021 (Reviewed)	30-09-2020 (Reviewed)	30-09-2020 (Reviewed)
1)	Total Income from operations (Net)	724.29	1500.10	671.06
2)	Net Profit from Ordinary Activities before Tax	23.14	40.92	4.11
3)	Net Profit from Ordinary Activities after Tax	22.79	39.62	3.60
4)	Total Comprehensive Income after Tax	22.79	39.62	3.60
5)	Paid up equity share capital - (Face value of Rs.10/- each)	482.65	482.65	482.65
6)	Reserves (Excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	-	-	-
7)	Earning Per Share (EPS)(before extraordinary items) (of Rs. 10/- each - Not annualised)	0.47	0.82	0.07
8)	Earning Per Share (EPS)(after extraordinary items) (of Rs. 10/- each - Not annualised)	0.47	0.82	0.07

Notes:
 1) The above results for the Quarter and Half Year ended September 30, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 13th November, 2021 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company.
 2) 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 and other Disclosure Requirements) Regulations, 2015 and the full format of the Quarterly Results are available on the Stock Exchange website bseindia.com and on the website of the Company at www.finelineindia.com

By Order of the Board
 ABHAY B. DOSHI
 DIN : 00040644
 Managing Director

Place : Mumbai
 Date : 13th November, 2021

ADITYA MEDISALES LIMITED

CIN: U24230GJ1990PLC04535
 Regd Office: 402, 4th Floor, R.K. Centre, Fatehgunj Main Road, Baroda - 390 002
 Ph. No.: (91 22) 4218 1111 Website: www.adityamedisales.com

Statement of Unaudited Financial Results for Half-year ended 30th September 2021 (Regulation 52 (8), read with Regulation 52 (4), of the SEBI (LODR) Regulations, 2015)

Sr No.	Particulars	Half year ended	Half year ended	For year ended
		30th September 2021	30th September 2020	31st March 2021
1	Total Income from Operations	1870.70	4223.62	18772.64
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	1,321.40	(1,491.24)	1,662.28
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	1,321.40	(1,491.24)	1,662.28
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	1,009.67	(1,449.62)	391.79
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	95,155.78	61,686.23	101,242.83
6	Paid up Equity Share Capital	811.30	811.30	811.30
7	Reserves (excluding Revaluation Reserve)	357,292.24	222,389.70	262,136.47
8	Securities Premium Account	4,372.50	4,372.50	4,372.50
9	Net worth	358,103.54	223,201.00	262,947.77
10	Paid up Debt Capital / Outstanding Debt	NA	NA	NA
11	Outstanding Redeemable Preference Shares *	-	-	-
12	Debt Equity Ratio	0.47	0.60	0.62
13	Earnings Per Share of (Rs. 10/- Each) (for continuing and discontinued operations) -	12.45	(17.87)	4.83
	1. Basic and Diluted:	12.45	(17.87)	4.83
14	Capital Redemption Reserve	-	-	-
15	Debt Redemption Reserve	5,000.00	5,000.00	5,000.00
16	Debt Service Coverage Ratio	1.20	0.81	1.12
17	Interest Service Coverage Ratio	1.19	0.80	1.11

Notes:
 1. The above is an extract of the detailed format of Half yearly Financial Results filed with the Stock Exchange under Regulation 52 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Half yearly financial results is available on the websites of BSE Ltd and on www.adityamedisales.com
 2. For the other line items referred Regulation 52 (4) of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015, the pertinent disclosures have been made to BSE Ltd and can be accessed on www.adityamedisales.com

Date : November 12, 2021
 Place : Mumbai
 For and on behalf of the Board
 Bhushan Mehta
 Whole time Director

GATI KAUSAR INDIA LIMITED

CIN: U74899TG1984PLC089495
 Regd. Office : Plot 20, Survey 12, Kothaguda, Kondapur, Hyderabad - 500084
 Website: www.gokolchadain.com, E-mail: investor.service@gokolchadain.com

Un-audited Financial Results for the quarter ended 30-09-2021 (Regulation 52(8) read with Regulation 52(4), of the SEBI (LODR) Regulations, 2015)

Sr No.	Particulars	Quarter ended	Corresponding Quarter ended	Previous accounting Year ended
		30-Sept-21 (Un Audited)	30-Sept-20 (Un Audited)	31-Mar-21 (Audited)
1	Total Income from Operations	867	834	3,166
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(384)	(387)	(1,650)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(384)	(387)	(1,650)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(384)	(387)	(1,650)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(384)	(387)	(1,650)
6	Paid up Equity Share Capital	746	746	746
7	Reserves (excluding Revaluation Reserve)	(6,413)	(7,333)	(6,991)
8	Net worth	(5,667)	(6,587)	(6,245)
9	Paid up Debt Capital / Outstanding Debt	5900	5900	5900
10	Outstanding Redeemable Preference Shares	-	-	-
11	Debt Equity Ratio	(2.06)	(2.05)	(1.82)
12	Earnings Per Share (of Rs.10/- each) (for continuing and discontinued operations)-In absolute Rs.	(5.15)	(5.19)	(22.12)
	1. Basic;	(5.15)	(5.19)	(22.12)
	2. Diluted:	(5.15)	(5.19)	(22.12)
13	Capital Redemption Reserve	-	-	-
14	Debt Redemption Reserve	-	-	-
15	Debt Service Coverage Ratio	(1.22)	(1.44)	(1.55)
16	Interest Service Coverage Ratio	(1.85)	(1.78)	(2.08)

Notes:
 1. The Unaudited Financial Results ("the Statement") for the quarter and half year ended 30 September 2021 were reviewed and approved by the Board of Directors at their meeting held on 12 November 2021 and has also been subject to limited review by the Statutory Auditors of the Company.
 2. The Statement has been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules as amended from time to time and presentation requirement of Division II of Schedule III (Revised) to the Act and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). Accordingly, figures of previous period/year have been regrouped/rearranged wherever necessary to confirm to the presentation requirement of Division II of Schedule III (Revised).
 3. During the year ended 31 March 2021, management had revised its business strategy to adopt an "asset light" model in place of "asset heavy" model in view of the present business scenario and keeping in view the cost benefit analysis. Accordingly, the Company has not drawn down the committed loan aggregating to Rs.6,100 lakhs from the investors. As at 31 March 2021, on the basis of careful analysis of the terms of the amended Bond Subscription Agreement ("the Agreement") and the prevalent industry practice in this regard, management has considered a provision of Rs.30,50 lakhs to be adequate to meet its obligation towards commitment fee payable. Management was confident that no further financial obligations would dwell on the Company.
 During the current period, Mandala Agribusiness Investments II Limited ("the Bond Holders"), vide letter dated 29 July 2021, has unconditionally waived the total commitment fee payable by the Company pursuant to the terms of the Agreement. In accordance with the Applicable Accounting Framework, the gain on reversal of the aforementioned provision of Rs.30,50 lakhs, being received from an equity participant, is recognised as an increase in equity.
 4. The Company has incurred a loss of Rs.758 lakhs during the six months period ended 30 September 2021, and as of that date, the accumulated losses amounting to Rs.11,650 lakhs has resulted in complete erosion of its net worth and the current liabilities exceeded its current assets by Rs.9,054 lakhs. These events along with availing extension for repayment of long-term debts aggregating to Rs.1,023 lakhs, Rs.3,044 lakhs and Rs.5,414 lakhs (including redemption premium accrued till 30 September 2021) originally due for repayment in the month of October 2019, January 2020 and February 2021 respectively till 30 November 2021 indicates that there exists material uncertainty that may cast significant doubt on the entity's ability to continue as a going concern and therefore, the Company may be unable to realize its assets and discharge its liabilities in the normal course of business.
 To address this and to improve upon its operating and financial performance, the key shareholders of the Company has executed Share Purchase Agreement dated 25 May 2021 among Gati Limited ("Gati"), Mandala Capital AG Limited ("Investor") and the Company, by virtue of which, Gati has sold its stake in the Company to the Investors and infused Rs.1,305 lakhs into the Company. The Company has received the said consideration from Gati on 9 July 2021. Currently, the management of the Company along with the Investors is in the process of implementing a restructuring plan by focusing on number of measures viz: (i) operational improvements through revenue enhancement; (ii) restructuring of outstanding dues of the non-convertible debentures to ensure solvency through sustainable cash flows.
 Based on the foregoing, management believes that the Company will be able to realize the assets and discharge its liabilities as recorded in the normal course of its operations. Accordingly, the accompanying Statement of the Company has been prepared considering going concern basis of accounting.
 5. Pursuant to the terms of the Share Purchase Agreement executed on 25 May 2021, among Gati, Investor and the Company, 5,205,008 equity shares of Rs.10 each held by Gati has been transferred to the Investors on 14 July 2021, resulting in Investors holding 99.79% of the outstanding equity of the Company as on date. Further, Rs.1,305 lakhs received from Gati under the said arrangement, has been recognised as an increase in equity, being received from an equity participant.
 6. Based on the Company's business model, the business of cold chain related logistics which includes providing transportation, cold storage and consignment agency facilities have been considered as the only reportable segment.
 7. The Company has availed the exemption provided in the SEBI Circular dated 5 October 2021 and has not disclosed the cash flow statement for the corresponding half year ended 30 September 2020 and information required as per the Regulation 52(4) of the SEBI (LODR) Regulations, 2015 (as amended) for the quarters ended 30 June 2021 and 30 September 2020.

For and on behalf of the Boards of Directors of
 Gati Kausar India Limited
 Sd/-
 Uday Ramakant Garg
 Chairman
 Place: Singapore
 Date: 12 November 2021
 DIN : 03285941

ABANS Enterprises Limited

CIN: L74120MH1985PLC035243
 Regd. Office: 36/37/38A, 3rd Floor, 227, Nariman Bhavan, Backbay Reclamation, Nariman Point, Mumbai - 400 021.
 Tel No: 022 - 6835 4100, Fax: 022 - 6179 0010
 Email: compliance@abansenterprises.com | Website: www.abansenterprises.com

EXTRACT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30th SEPTEMBER 2021 (Rs. in Lacs except earnings per share)

Sr. No.	Particulars	Quarter ended	Half year ended	Quarter ended
		30.09.2021 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)
1	Total income from operations (net)	92,736.51	1,28,235.61	96,316.58
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	626.72	797.58	626.42
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	626.72	797.58	626.42
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items)	610.84	826.36	627.24
5	Total Comprehensive Income for the period (Comprising Profit/Loss for the period after tax) and Other Comprehensive Income (after tax)	625.28	944.09	627.24
6	Equity Share Capital	1394.98	1394.98	1,394.98
7	Other Equity (excluding Revaluation Reserve as shown in the Audited Balance Sheet of previous year)	-	-	-
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) -	4.38	5.92	4.50
	1. Basic:	4.38	5.92	4.50
	2. Diluted:	4.38	5.92	4.50

Notes:
 a) The above results for the quarter and half year ended 30th September, 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.
 b) Additional information on standalone financial results is as follows:

Sr. No.	Particulars	Quarter ended	Half year ended	Quarter ended
		30.09.2021 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)
1	Revenue from Operations	2,104.89	2,530.77	2,668.68
2	Profit before Tax	100.79	76.90	39.52
3	Profit after Tax	68.20	45.46	29.59
4	Total Comprehensive Income for the period	68.20	45.46	29.59

c) The above is an extract of the detailed format of quarter ended financial results (standalone and consolidated) filed with Stock Exchanges under Regulation 33 of the SEBI (Listing and Obligations Disclosure Requirements) Regulations, 2015. The full formats of the quarter ended financial results are available on the stock exchanges website i.e. BSE Limited (www.bseindia.com) and MSEI Limited (www.msei.com) and on Company's website (www.abansenterprises.com).

For Abans Enterprises Limited
 Sd/-
 Abhishek Bansal
 (Chairman and Managing Director)

Place: Mumbai
 Date: November 12, 2021

MERCATOR LIMITED

CIN: L63090MH1983PLC0314118
 Regd. Office: 83-87, 8th Floor, Mittal Tower, B-wing, Nariman Point, Mumbai-400021.
 Tel. : +91 22 66373333; Fax : +91 22 66373344
 Email : secretarial@mercator.co.in | Website : www.mercator.co.in

Extract of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2021 (Rs. in crores, except EPS)

Sr. No.	Particulars	For Quarter Ended		Half Year Ended		For Year Ended
		30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
1	Total income from operations	-	110.30	-	224.93	373.78
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	3.35	(71.84)	(15.66)	(135.22)	(304.09)
3	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	3.35	(71.84)	(15.66)	(135.22)	(304.09)
4	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	3.35	(73.27)	(14.53)	(138.78)	(319.67)
5	Total Comprehensive Income for the period after tax [Comprising Profit/(Loss) for the period (after tax) and other comprehensive income (after tax)]	3.35	(73.27)	(14.53)	(138.78)	(319.67)
6	Equity Share Capital	30.25	30.25	30.25	30.25	30.25
7	Reserves (Excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	(1,399.30)
8	Earnings Per Share (of Rs. 1/- each)	0.11	(2.50)	(0.48)	(4.77)	(10.98)
	Basic	0.11	(2.50)	(0.48)	(4.77)	(10.98)
	Diluted	-	-	-	-	-

Notes:
 1. The above is an extract of the detailed Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2021 as approved in the meeting held on Friday, November 12, 2021. The same is available on website of the company www.mercator.co.in 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.
 2. Previous period/ year's figures have been reclassified /regrouped wherever necessary to confirm with the current accounting treatment.
 3. A Corporate Insolvency Resolution Process (CIRP) has been initiated against the Company vide an order dated Feb 08, 2021 of NCLT Mumbai Branch under the provisions of IBC, Mr. Girish Juneja, has been appointed as the Resolution Professional (RP) by the Committee of Creditors (CoC). There are 24 subsidiaries of the Company. The responsibility towards preparation and presentation of subsidiary financials is that of the respective management, since the subsidiaries are separate legal entities. The RP has taken on record the said statement of Consolidated Financial results in good faith and only to the limited extent of discharging the powers of the Board of Directors of the Company which has been conferred upon him in terms of provision of Section 17 of the Code.
 4. Key Standalone Financial information is given below:

Sr. No.	Particulars	For Quarter Ended		Half Year Ended		For Year Ended
		30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
1	Total income from operations	-	3.35	-	3.35	6.85
2	Profit before tax	4.64	(40.52)	4.54	(86.80)	(203.77)
3	Net Profit after tax	4.64	(40.52)	5.66	(86.80)	(213.12)

Taken on Record For Mercator Ltd.
 Sd/- Girish Siriram Juneja
 Resolution Professional
 IBB/HPA-001/HP-P00999/2018/11645

Place : Mumbai
 Date: November 12, 2021

GOKAK TEXTILES LIMITED

CIN : L17116KA2006PLC038839
 Registered office: #1, 2nd Floor, 12th Cross, Ideal Homes, Near Jayanna Circle, Rajarajeshwari Nagar, Bengaluru 560098
 Tel No. 080 29744077/78 Website : www.gokakmills.com
 Email : secretarial@gokaktextiles.com

Extract of Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2021 CONSOLIDATED (Rs. In Lakhs)

Particulars	Quarter ended	Six Months ended	Quarter ended
	30.09.2021 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)
Total income from operations	3,423.18	6,486.18	3,220.02
Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	(777.91)	(1,728.35)	(518.62)
Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)	(777.91)	(1,728.35)	(518.62)
Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	(777.91)	(1,728.35)	(518.62)
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(777.91)	(1,728.35)	(518.62)
Paid up Equity Share Capital	649.93	649.93	649.93
Basic & Diluted	(11.02)	(24.08)	(7.44)

Key Standalone Financial Information
 Turnover, Profit before tax and profit after tax on standalone basis

Particulars	Quarter ended	Six Months ended	Quarter ended
	30.09.2021 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)
Turnover	3,294.95	6,211.25	2,993.77
Profit Before Tax	(800.81)	(1,650.83)	(714.34)
Profit After Tax	(800.81)	(1,650.83)	(714.34)

1. The above information is an extract of the detailed format of Unaudited Financial Results for the quarter and half year ended September 30, 2021 filed with BSE Limited under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
 2. The full format of the Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2021 are available on the website of BSE Limited at www.bseindia.com and Company's website at www.gokakmills.com.
 3. The above financial results were reviewed and recommended by Audit Committee and approved by Board of Directors at their respective meetings held on November 12, 2021.

For Gokak Textiles Limited
 Sd/-
 (Ramesh R Patil)
 CEO & Managing Director
 DIN : 07568951

Place: Mumbai
 Date: November 12, 2021

UNION QUALITY PLASTICS LIMITED

CIN No. L25209MH1984PLC033595
 Registered Office : 209/A, Shyam Kamal B, CHS Ltd, Agarwal Market, Tejpal Road, Vile Parle East, Mumbai, Maharashtra - 400057 | E mail : cs.uopl@gmail.com | Ph: 022-26100367/8.

Extract of un-audited financial results for the Quarter and half-year ended 30.09.2021 (Rs. In Lakhs)

Particulars	Quarter ended		Half Year ended		Year ended
	30.09.2021 Un-audited	30.06.2021 Un-audited	30.09.2020 Un-audited	30.09.2020 Un-audited	31.03.2021 Audited
Total income	70.39	40.74	761.42	111.13	1174.22
Net Profit (before Tax, Exceptional and/or Extraordinary items)	(129.94)	(24.21)	6.73	(154.15)	9.98
Net Profit before tax (after Exceptional and/or Extraordinary items)	(129.94)	(24.21)	6.73	(154.15)	9.98
Net Profit after tax (after Exceptional and/or Extraordinary items)	(131.98)	(23.84)	15.49	(155.82)	0.07
Total Comprehensive Income [Comprising Profit after tax and Other Comprehensive Income (after tax)]	(131.98)	(23.84)	15.49	(155.82)	0.07
Paid up Equity Share Capital (of Rs. 10/- Per Equity Share)	692.64	692.64	692.64	692.64	692.64
Earnings Per Share (of Rs. 10/- each) (Not Annualised):	(1.91)	(0.34)	0.22	(2.25)	0.00
a) Basic	(1.91)	(0.34)	0.22	(2.25)	0.00
b) Diluted	(1.91)	(0.34)	0.22	(2.25)	0.00

The above Financial results as recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 13th November, 2021.

Note: The above is an extract of the detailed format of Quarterly and half-yearly Financial Results filed with the Stock Exchange under Regulations 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and half-yearly Financial Results are available on www.bseindia.com and www.unionqualityplastics.com

By and on behalf of the Board
 Union Quality Plastics Limited
 Sd/-
 Karthik Singh Javvuri K
 Director
 DIN: 08082707

Place: Hyderabad
 Date : 13/11/2021

WEST WAVES MARITIME & ALLIED SERVICES PVT. LTD.

Registered Office: 1ST Floor, Port Users Complex, Mormugao Harbour, Goa - 403 803.
 CIN: U74999GA2014PTC007447

Statement of Standalone Financial