



# Regency Ceramics Limited

REF:RCL/SEC/2020

Date :28th July, 2020

1. National Stock Exchange of India Ltd  
Exchange Plaza, Bandra Kurla  
Complex, Bandra (E),  
MUMBAI – 400051
2. Corporate Relationship Department  
BSE Limited, 25<sup>th</sup> Floor  
Phiroze Jeejeebhoy Towers  
Dalal Street, MUMBAI– 400 001

Dear Sir / Madam,

Sub: Newspaper Publication of Audited financial Results for the year ended 31<sup>st</sup> March, 2020.

Unit: Regency Ceramics Limited

Further to our letter dated 27<sup>th</sup> July, 2020 regarding approval of Un-Audited Financial Results of the company for the quarter/nine months ended 31<sup>st</sup> March, 2020, please find enclosed the newspaper advertisement, published in Compliance with Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Financial Express (English) and NavaTelangana (Telugu) newspapers on 28<sup>th</sup> July, 2020.

This is for the information and records of the Exchange, please.

Thanking you.

Yours faithfully,  
**For Regency Ceramics Limited**

*P. Sumanth*  
Authorised Signatory

Encl. as above



**Regency Commerce Limited**  
 CIN: 209141G196PLC002829  
 Registered Office: Plot No. 10/3A, Ashwathy, 1<sup>st</sup> Floor, Shree Sri, Bagar Society, Road No. 2, Banjara Hills, Hyderabad - 500 034.  
 Email ID: [info@regencycommerce.com](mailto:info@regencycommerce.com), Website: [www.regencycommerce.com](http://www.regencycommerce.com)

**Extract of Standalone Audited Financial Results for the Quarter/ Year Ended 31st March, 2020** (Ru. in Lakhs)

PARTICULARS	Quarter		Year	
	Ended 31.03.2020	Ended 31.03.2019	Ended 31.12.2020	Ended 31.12.2019
<b>Profit/(Loss) after extraordinary item</b>	229.91	(134.18)	(139.53)	(517.38)
<b>Net Profit/(Loss) for the period after tax</b> (After Extraordinary Item)	229.91	(134.18)	(138.57)	(517.38)
<b>Equity share capital Face Value of Rs. (10/- each)</b>	2,644.16	2,644.16	2,644.16	2,644.16
<b>Reserves including Provisional Reserves as per Balance sheet of previous accounting year</b>			(8,043.58)	(8,904.02)
<b>Equity Per Share</b>				
1. Basic / Diluted (Rs.) before extraordinary item	0.84	(0.50)	(0.53)	(1.56)
2. Basic / Diluted (Rs.) after extraordinary item	0.84	(0.50)	(0.53)	(1.56)

**NOTE:** The above is an extract of the detailed details of financial year 11.07.2020 results filed with the National Stock Exchange and BSE Ltd under Regulation 23 of the SEBI (GDR) Regulations, 2015. The full format of the Standalone Financial Results are available in the Company website at [www.regencycommerce.com](http://www.regencycommerce.com)

For Regency Commerce Limited  
 Dr. E.N. Naidu  
 Chairman and Managing Director

Place: Hyderabad  
 Date: 27-07-2020

**KELTECH ENERGIES LIMITED**  
 CIN: 209141G196PLC002829  
 Regd. Office: Embassy Circle, VII Floor, No. 2, Infantry Road, Bengaluru-560 001.  
 Phone: 080-22251401/22257960, Fax: 080-22253857  
 Email: [www.info@keltechenergies.com](mailto:www.info@keltechenergies.com)

**NOTICE**

Notice is hereby given pursuant to Regulation 29 (1) (a) read with Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a Meeting of the Board of Directors of the Company is scheduled to be held on **Wednesday, the 12th August, 2020**, at 10.00 AM through Video Conference, to consider, inter alia, the Unaudited Financial Results (Provisional) for the quarter ended 30th June, 2020.

Place : Bengaluru,  
 Date : 27th July 2020.

For KELTECH ENERGIES LTD.  
 Sankish L. Chowgale  
 Managing Director

**ANANDRATHI**  
 Anand Rathi Global Finance Limited  
**CAUTION - Project-Commune**

This is to notify that units of "Commune I" project at Kumbhari Road, Anand Rathi, Bengaluru, Karnataka developed by M/s Commune Properties India Pvt. Ltd, Bengaluru ("Commune I" Group Company of Golden Gate Properties Limited) are owned by Anand Rathi Global Finance Limited, against Revolving Credit Facility ("the Facility"). The Promoters and Co-owners of the Borrower namely Mr. Prateek Kundra, Mr. Anand Raj, Navin Devasi and Mr. Anand Rathi Devasi have also signed documents guaranteeing repayment of the Facility. Since we have taken over possession of "Commune I" project together with other associated assets, the public in general are advised not to be attracted or lured by any advertisement/newsletters circulated by the Borrower and/or from obtaining and/or endorsing any arrangement regarding units of "Commune I" Project without your written consent of Anand Rathi Global Finance Limited.

For Anand Rathi Global Finance Limited  
 Regd. Office: Express Zone, A Wing, 10th Floor, Marolli Express Highway, Chembur (West), Mumbai  
 Tel No. +91 22 6261 7002

**VISAKA INDUSTRIES LIMITED**  
 CIN: L25020TN1999PLC000672  
 Regd. Office: Survey No. 275, Madhav Nagar, K. J. Somaiya Road, Hyderabad - 500 030, TN  
 Reg. Office: VISAKA TOWERS, 1-303/603, S.P. Road, Secunderabad  
 17, Near: Secunderabad - 500 003, TE

**NOTICE**

Pursuant to Regulation 29 read with Regulations 33 and 67 of the SEBI (LOD) Regulations, 2015, notice is hereby given that next meeting of the Board of Directors of the Company is scheduled to be held on **Wednesday, August, 2020** the Corporate Office of the Company situated at "Visaka Towers", 1-303/603, S.P. Road, Secunderabad 500 003, inter-alia to consider & approve the un-audited financial results (both standalone & consolidated basis) of the Company for the first quarter end June 30, 2020.

The notice in this regard is also available on the Company's website: [www.visaka.co](http://www.visaka.co) and website of BSE & NSE at [www.bseindia.com](http://www.bseindia.com) at [www.nseindia.com](http://www.nseindia.com)

For Visaka Industries Limited  
 I. SRINIVAS  
 Vice President  
 (Corporate Affairs)  
 Place: Secunderabad  
 Date: July 27, 2020  
 Company Secretaries

**SAGAR CEMENTS LTD.**  
 CIN: L25020TN1999PLC000672  
 Regd. Office: Plot No. 11, Road No. 10, Jubilee Hills, Secunderabad-500 030, TN  
 Reg. Office: 91-440-23311671, 23354172, Tel: +91-440-23305373  
 Email: [info@sagarcelements.in](mailto:info@sagarcelements.in), Website: [www.sagarcelements.in](http://www.sagarcelements.in)

**Notice to Members**  
**Service of Documents through Electronic mode**

Pursuant to the provisions of the Companies Act, 2013 and with effect from 1st April 2020, the provisions of the Companies Act, 2013, relating to the service of documents to the members of the Company through electronic mode.

Further, in view of present circumstances caused due to COVID-19, the Ministry of Corporate Affairs (MCA) vide its circular no. 14/2020 dated 08th April, 2020, on 13/03/2020 dated 10th April, 2020 and its subsequent circulars dated 15th May, 2020 has advised certain class of companies to conduct their extraordinary General Meeting (EGM) and Annual General Meeting (AGM) through Video Conferencing (VC) or other Video Conferencing (VCM) during the calendar year 2020 and issue financial statements and the latest Board's Report, Auditors Report or other documents required to be attached therewith and notices of General Meeting to the members only through e-mails registered with the company and the Depository Participant, respectively. Further SEBI vide circular no. SEBI/CG/CFD/CMDR/CS/IR/2020/79, dated 12th May, 2020 has also advised the requirement of furnishing hard copy of Annual Reports to the Members.

The Company shall accordingly send all notices and documents to the members through electronic mode (including AGM, Financial Statements, Directors Report, Auditors Report, Board Report and other communications) to the members through electronic mode at the depository email addresses as furnished by them in the manner prescribed under the Companies Act, 2013, SEBI Listing Regulations and Disclosure Requirements Regulations, 2015, and based on the records maintained by the company in view of the aforesaid. Members are required to register their email addresses, update their e-mail addresses, if any and PIN in the following manner:

**Members with physical holding:** A signed request after mentioning your full name, use the word 'update my PIN' (for updated copy) that to be registered (hardcopy copy of the signed request must be sent to the company's e-mail at [info@sagarcelements.in](mailto:info@sagarcelements.in) and/or to the company's registered address at: Plot No. 11, Jubilee Hills, Secunderabad-500 030, TN.

**Members with Demat Holding:** Register/update the above details through Depository Participant (DP) (any such update effected by the DP will automatically reflect in the company's subsequent records).

The company request all the members who have not registered or updated their email addresses / Mobile no. (PIN) with the company to register / update the same at the earliest.

Please open this notice if you need to be added/registered with us.

For and on behalf of Sagar Cements Limited  
 Sd/-  
 R Sundararajan  
 Company Secretary  
 Membership No. FC182

Place: Hyderabad  
 Date: 27-07-2020

Form No. URC-2  
**Advertisement giving notice about registration under Part I of Chapter XXI of the Act**  
 (Pursuant to section 374(b) of the companies Act, 2013 and rule 4(1) of the companies (Authorised to Register) Rules, 2014)

1. Notice is hereby given that in pursuance of sub-section (3) of section 366 of the Companies Act, 2013, an application is proposed to be made after fifteen days hereof but before the expiry of thirty days hereinafter to the Central Registration Centre for Janapriya Projects, a partnership firm to be registered under Part I of Chapter XXI of the Companies Act 2013, as a company limited by shares.

2. The principal objects of the company are as follows:  
 To take over the running concerns of M/s. Janapriya Projects, Hyderabad with all its assets and liabilities.  
 To carry on the business of real estate, infrastructure development, and property development operations/maintenance.  
 To acquire by purchase, lease, exchange, hire or otherwise land and property of any nature or any interest in the same and undertake construction work of all kinds.  
 To act as contractors or any person, or government or authorities for the construction of buildings of all descriptions, roads, bridges, earthwork, sewers, tanks, drains, canals, channels, sewage or other works, or things that may be necessary.  
 To design plan, house, buildings and works of any description, and render consultancy services in architectural and structural designs and in construction of civil engineering works.

3. A copy of the draft memorandum and articles of association of the proposed company may be inspected at the office of S-2-123/60, S-2-12/10/60/5, Plot No. 11 & 12, Keerthi & Pride Towers, Road No. 2, Banjara Hills, Hyderabad-500034, Telangana.

4. Notice is hereby given that any person objecting to this application may communicate their objection in writing to the Registrar at Central Registration Centre (CRC), Indian Institute of Corporate Affairs (IICA), Plot No. 4, T-8, Sector 5, MTI Manesar, District Gurgaon (Haryana)-122006 within twenty one days from the date of publication of this notice, with a copy to the company at its registered office.

Name(s) of Applicant  
 1. Janapriya Engineers Syndicate Private Limited  
 2. Mrs. K. Prayagamma Reddy

For JANAPRIYA PROJECTS  
 Sd/-  
 Janapriya Engineers Syndicate Private Limited  
 PARTNER

Place: Hyderabad  
 Date: 27-07-2020

**SER INDUSTRIES LIMITED**  
 CIN: L60231KA1903PLC004604  
 Regd. Office: Chikballapuram Village, Bidadi Hubli, Ramanganam Taluk, Karnataka - 562 108.  
 Email ID: [estaterka@yahoo.com](mailto:estaterka@yahoo.com), Website: [www.serindustries.co.in](http://www.serindustries.co.in)

**NOTICE**

(For the attention of Equity Shareholders of SER Industries Limited)

In order to send annual reports, notices and other communications to the shareholders in the electronic form, we request that members of SER Industries Limited ("Company"), who have not yet registered their email address or bank account details, to register it same in respect of shares held in electronic form with the Depository through their Depository Participant(s) and in respect of the share held in physical form by writing to the Company's Registrar and Share Transfer Agent, TSR Darashaw Limited, [axshiraha@tsrdarashaw.com](mailto:axshiraha@tsrdarashaw.com)

Pursuant to the General Circular No. 20/2020 dated May 5, 2020 issued by the Ministry of Corporate Affairs, the Company has enable a process for the limited purpose of receiving the Company's annual report and notice of Annual General Meeting (including remote voting instructions) electronically and the members may temporarily update their email address by sending email with below details:

1. Shareholder Name  
 2. Shareholder folio number  
 3. Shareholder email ID  
 4. Shareholder Address

Date: 27 July 2020  
 Place: Bangalore

For SER Industries Limited  
 Savita Agraw  
 Company Secretary

**B. Mates & Co.** Chartered Accountants  
**Bhader Kumar & Co.** Chartered Accountants  
**Srinath Chandra & Associates** Chartered Accountants  
**Raj Gupta & Co.** Chartered Accountants

**INDEPENDENT AUDITOR'S REPORT**

To the Members of Punjab & SBI Bank

Report on Audit of the Financial Statements

**Opinion**

We have audited the accompanying standalone financial statements of Punjab & SBI Bank (the Bank), which comprise the Balance Sheet as at 31st March 2020, the Statement of Profit and Loss and the Statement of Cash Flows for the year then ended, and Notes to Standalone Financial Statements including Significant Accounting Policies and other explanatory information which are included therein for the year ended on that date of 30 branches, and I necessary changes notified by us and 495 branches audited by statutory audit firms. The branches audited by us and those audited by other auditors have been searched by the Bank in accordance with the guidelines issued to the Bank by the Reserve Bank of India. Also included in the Balance Sheet, the Statement of Profit and Loss and Statement of Cash Flows are the returns from 817 branches of the bank which have not been audited to audit. These unaudited branches account for 9.96 percent of advances, 27.44 per cent of deposits, 1.20 per cent of interest income and 27.44 per cent of interest expense.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Banking Regulation Act, 1949 (the Act) in the manner required by law and are in conformity with accounting principles generally accepted in India as per:

a) true and fair view in case of the Balance Sheet, of the state of affairs of the Bank as at 31st March, 2020.

b) true balance of assets in case of Profit/Loss account for the year ended on that date; and

c) true and fair view in case of statement of cash flows for the year ended on that date.

**Basic Information**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under these Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Bank in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with other requirements that are relevant to our audit of the financial statements in India, 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.

**Emphasis of Matters**

We draw your attention to Note No. 19 to the accompanying standalone financial results, which describes the uncertainties due to outbreak of Corona Virus (Covid-19) and the management's assessment of its impact on the business operations of the bank. Our opinion is not modified in respect of the matter stated above.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Key Audit Matter	How the matter was addressed in our audit
Recognition of Deferred Tax Assets	We have reviewed the management's estimate regarding eligibility of assets for tax carry forward against future taxable income and assessed such income tax assets in evaluating the risks, assumptions and probability benefits and quantum of the management provided to us. The sufficient future taxable income will be available to set off against tax to derive benefit thereon.
Contingent Liabilities and Claims	We have reviewed the management's note and legal opinions obtained by the bank regarding the claims and tax liabilities and involved our internal team to review the nature of such liabilities and claims, their quantum details, substantivity, ensuring board orders and/or communication received from various regulatory authorities and follow up actions between and between of claimants/creditors maintaining the overall liability upon the Bank from the available records and developments/updates.
Modified Audit Procedures carried out in light of COVID-19 outbreak	Wherever physical access was not possible, necessary records/evidence/documents, certificates were made available to us by the Bank through digital medium, email and remote access to CBS. In this context, the audit process was carried out on the basis of such documents, reports and records made available to us which were read along with audit evidence for concluding the audit and reporting in the current period. Accordingly, we modified our audit procedures as follows: A. Conducted a selection of necessary records/ Documents CBS electronically through remote access/ email in respect of some of the Branches 2D and Head Office Departments of the Bank wherever physical access was not possible. B. Carried out verification of scanned copies of the documents, certificates and the related statements available to us through email and CBS through remote access. C. Discussion and resolution of audit observations through video conference/ telephonic conversations with the concerned offices.

As we could not gather audit evidence in person, physically and personal interaction with the officials at the Branch/ Head Office we have identified such modified audit procedures as Key Audit Matter. Accordingly, our audit procedures were modified to carry out remotely.

**पंजाब एण्ड सिंध बैंक**  
 (पंजाब एण्ड सिंध बैंक लिमिटेड)  
**Punjab Bank**  
 (Punjab Bank Limited)

Where service is a way of life

**Recognition of Deferred Tax Assets**  
 Deferred tax asset reflects the impact of temporary differences between taxable income and accounting income. Deferred tax assets are not recognized unless there is a virtual certainty that sufficient future taxable income will be available against which such asset can be realized.

**Contingent Liabilities and Claims**  
 Contingent liability is a possible obligation, outcome of which is contingent upon occurrence or non-occurrence of one or more uncertain future events. In the judgment of the management, such claims and liabilities involving tax demands against the bank would not eventually add to a liability. However, should there be an adverse outcome, the bank will be liable to pay the specified amounts with interest, penalty, as may be decided by the concerned authorities, the impact of which is uncertain / unascertainable at this stage.

**Modified Audit Procedures carried out in light of COVID-19 outbreak**  
 COVID-19 pandemic induced restrictions on physical movement due to nationwide lockdown by Central Bank government, Local Authorities during the period of our audit. 800 branches of the bank in Gujarat is carrying out audit remotely where physical access was not possible, audit could not be completed by visiting the premises of certain branches. 200 various departments of Head Office of the Bank.  
 As we could not gather audit evidence in person, physically and personal interaction with the officials at the Branch/ Head Office we have identified such modified audit procedures as Key Audit Matter. Accordingly, our audit procedures were modified to carry out remotely.

We have interviewed the management regarding eligibility of assets for tax carry forward against future taxable income and assessed such income tax assets in evaluating the risks, assumptions and probability benefits and quantum of the management provided to us. The sufficient future taxable income will be available to set off against tax to derive benefit thereon.

We have reviewed the management's note and legal opinions obtained by the bank regarding the claims and tax liabilities and involved our internal team to review the nature of such liabilities and claims, their quantum details, substantivity, ensuring board orders and/or communication received from various regulatory authorities and follow up actions between and between of claimants/creditors maintaining the overall liability upon the Bank from the available records and developments/updates.

Wherever physical access was not possible, necessary records/evidence/documents, certificates were made available to us by the Bank through digital medium, email and remote access to CBS. In this context, the audit process was carried out on the basis of such documents, reports and records made available to us which were read along with audit evidence for concluding the audit and reporting in the current period. Accordingly, we modified our audit procedures as follows:  
 A. Conducted a selection of necessary records/ Documents CBS electronically through remote access/ email in respect of some of the Branches 2D and Head Office Departments of the Bank wherever physical access was not possible.  
 B. Carried out verification of scanned copies of the documents, certificates and the related statements available to us through email and CBS through remote access.  
 C. Discussion and resolution of audit observations through video conference/ telephonic conversations with the concerned offices.

High level of assurance to maintenance when it is not aggregate, they could make statements.

Agree that audit is accurate with the fact.

- Verify and assess the risk inherent in the audit.
- Obtain an understanding of circumstances, but do not
- Evaluate the appropriate disclosures made by management.
- Conclude on the appropriate evidence obtained, whether bank's ability to continue as a going concern is in line with our opinion. Our conclusions are not a guarantee of the bank's ability to continue as a going concern.
- Evaluate the overall presentation of the financial statements reports.

We communicate with those and significant findings.

We also provide those things regarding independence, and our independence, and from the matters communicated the audit of the financial statements report issued by us or determine that a matter that reasonably be expected to



