



RAVIKUMAR DISTILLERIES LIMITED

H.O.: No.17, Kamaraj Salai, Puducherry - 605 011. India. Phone/Fax : 0413-2343278, 2346386, 2331032.

E-mail : cs@ravikumardistilleries.com, website : www.ravikumardistilleries.com ISO 9001 : 2008 CIN No. : L51909TN1993PLC025981

RKDL/2017-2018

Date: 14th December 2017

NATIONAL STOCK EXCHANGE OF INDIA LIMITED,
Exchange Plaza,
Plot No.C/1, G Block,
Bandra-Kurla Complex,
Bandra (E), Mumbai – 400 051.

Dear Sir,

Sub: Outcome of Board Meeting dated 14.12.2017

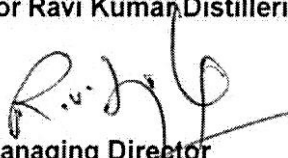
This is to inform you that, the Board of Directors of our Company in their meeting held today have transacted the following business:

1. Considered and approved the Un-Audited Financial Results of the Company reviewed by the Audit Committee for the quarter and half yearly ended 30th September 2017 along with the Limited Review Report.
2. Considered and approved the revised Un-Audited Financial Results (As per IND AS) of the Company for the quarter ended 30th June 2017 along with the Limited Review Report.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For Ravi Kumar Distilleries Limited


Managing Director





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Financial Results – Ind-AS		Rs. In Lakhs	
Particulars		Quarter ended	
		30/06/2017	30/06/2016
A	Whether results are audited or unaudited	Unaudited	Unaudited
B	Nature of report standalone or consolidated	Standalone	Standalone
1	Income		
	Revenue from operations	4,363	2,543
	Other income	0	0
	Total income	4,363	2,543
2	Expenses		
(a)	Cost of materials consumed	944	616
(b)	Purchases of stock-in-trade	502	455
(c)	Changes in inventories stock-in-trade	8	-120
(d)	Employee benefit expense	56	48
(e)	Finance costs	35	80
(d)	Depreciation, depletion and amortisation expense	8	8
(e)	Other Expenses		
1	Other Expenses including Excise Duty	2,763	1,515
	Total other expenses	2,763	1,515
	Total expenses	4,316	2,602
3	Total profit before exceptional items and tax	47	-59
4	Exceptional items / Extraordinary Items		
5	Total profit before tax	47	-59
7	Tax expense		
8	Current tax		
9	Deferred tax		1
10	Total tax expenses	0	1
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement		
12	Net Profit Loss for the period from continuing operations	47	-60
13	Profit (loss) from discontinued operations before tax		
14	Tax expense of discontinued operations		
15	Net profit (loss) from discontinued operation after tax	0	0
16	Share of profit (loss) of associates and joint ventures accounted for using equity method		

R. V. H. P.



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17	Total profit (loss) for period	47	-60
18	Other comprehensive income net of taxes		
19	Total Comprehensive Income for the period	47	-60
20	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
21	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	parent non-controlling interests		
22	Details of equity share capital		
	Paid-up equity share capital	2,400	2,400
	Face value of equity share capital	10	10
23	Details of debt securities		
	Paid-up debt capital	0	0
	Face value of debt securities	0	0
24	Reserves excluding revaluation reserve		0
25	Debenture redemption reserve	0	0
26	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations (Rs.)	0.20	0
	Diluted earnings (loss) per share from continuing operations (Rs.)	0.20	0
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0
	Diluted earnings (loss) per share from discontinued operations	0.00	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations (Rs.)	0.20	0
	Diluted earnings (loss) per share from continuing and discontinued operations (Rs.)	0.20	0

For Ravikumar Distilleries Limited

R V Ravikumar
R V Ravikumar
Managing Director
DIN 00336646



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Note forming part of Quarterly Results for the Quarter ended 30/06/2017

1. The above unaudited financial results were subjected to limited review by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11th August, 2017. The review report of the Statutory Auditors is being filed with the Stock Exchanges.
2. The Company has adopted Indian Accounting Standard (Ind AS) effective 1st April 2017 (transition date being 1st April 2016) and accordingly unaudited financial results for the quarter ended 30th June, 2017 are in compliance with the Ind-AS prescribed under Section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended), and accordingly, erstwhile Indian Generally Accepted Accounting Principles (IGAAP) results for the quarter ended 30th June, 2016, 31st March, 2017 and year ended 31st March, 2017 have been restated to make the results comparable. The format for unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 13th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.
3. The statement does not include IND AS Compliant results for the previous year ended 31st March 2017 as the same are not mandatory as per SEBI's Circular Dated 5th July 2016.
4. The IND AS compliant corresponding figures in the previous quarters and half year have not been subjected to review/audit. However, the Company's Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
5. Reconciliation of Equity for the previous year ended 31st March, 2017 has not been provided as the same is not mandatory while submitting the half yearly IND AS compliant Balance Sheet as per SEBI's Circular dated 5th July, 2016.
6. Financial results for all the period have been prepared and presented in accordance with the recognition and measurement principles of Ind AS 34 "Interim Financial Reporting".
7. The company may review its accounting policies or its use of exemptions and accordingly the consequent changes in the accounting treatment and disclosures, if any, would be considered in the financial results of the subsequent quarters within the financial year ending 31st March, 2018 as provided in Ind AS 101 "First-time Adoption of Indian Accounting Standards".
8. The Company is facing legal disputes which are pending before various forums. Total amount involved in such legal disputes is Rs. 4540.76 Lacs.
9. The figures of the Previous periods (quarter /year) have been regrouped/rearranged/reclassified wherever considered necessary.



RAMANAND & ASSOCIATES

— CHARTERED ACCOUNTANTS —

Head Office:

6/C, Gr. Floor, Ostwal Park Bldg. No. 4,
Near Jesal Park Jain Temple,

Bhayandar (East), Dist. Thane 401 105.

Mob.: 9322231113 / 9322006131

Tel.: 022 28171199 / 28171198

Email: rg@caramanandassociates.com

Website: www.caramanandassociates.com

INDEPENDENT AUDITORS'S REVIEW REPORT

To
The Board of Directors
Ravi Kumar Distilleries Limited

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **M/s Ravi Kumar Distilleries Limited** ("the Company") for the quarter ended June 30, 2017 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016..

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on August 11, 2017, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Financial Statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" 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 Statement is 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, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.



The Company has various pending litigations as referred to in Note No. 8 of Notes forming part of Quarterly Results which in our opinion may impact its financial position.

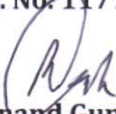
The Company has opted to avail relaxation provided by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 in respect of disclosure requirement for corresponding figures for the earlier period. Accordingly the figures for the year ended and as at March 31, 2017 are not presented.

As per regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015. The IndAs Compliant corresponding figures of the above previous year have not been subject to review, however the management has exercised necessary due diligence to ensure that such financial results provide true and fair view.

For Ramanand & Associates

Chartered Accountants

Firm Reg. No. 117776W


CA Ramanand Gupta

Managing Partner

M. No. 103975



Place : Chennai

Date: 11th Aug, 2017



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Note forming part of Quarterly Results for the Quarter ended 30/06/2017

1. The above unaudited financial results were subjected to limited review by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11th August, 2017. The review report of the Statutory Auditors is being filed with the Stock Exchanges.
2. The Company has adopted Indian Accounting Standard (Ind AS) effective 1st April 2017 (transition date being 1st April 2016) and accordingly unaudited financial results for the quarter ended 30th June, 2017 are in compliance with the Ind-AS prescribed under Section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended), and accordingly, erstwhile Indian Generally Accepted Accounting Principles (IGAAP) results for the quarter ended 30th June, 2016, 31st March, 2017 and year ended 31st March, 2017 have been restated to make the results comparable. The format for unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 13th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.
3. The statement does not include IND AS Compliant results for the previous year ended 31st March 2017 as the same are not mandatory as per SEBI's Circular Dated 5th July 2016.
4. The IND AS compliant corresponding figures in the previous quarters and half year have not been subjected to review/audit. However, the Company's Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
5. Reconciliation of Equity for the previous year ended 31st March, 2017 has not been provided as the same is not mandatory while submitting the half yearly IND AS compliant Balance Sheet as per SEBI's Circular dated 5th July, 2016.
6. Financial results for all the period have been prepared and presented in accordance with the recognition and measurement principles of Ind AS 34 "Interim Financial Reporting".





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7. The company may review its accounting policies or its use of exemptions and accordingly the consequent changes in the accounting treatment and disclosures, if any, would be considered in the financial results of the subsequent quarters within the financial year ending 31st March, 2018 as provided in Ind AS 101 "First-time Adoption of Indian Accounting Standards".
8. The Company is facing legal disputes which are pending before various forums. Total amount involved in such legal disputes is Rs. 4540.76 Lacs.
9. The company is engaged in only one business segment - IMFL Manufacturing and selling, Segment reporting as per IndAs – 108 is not applicable.
10. Reconciliation between Standalone Financial Results as reported under erstwhile Indian GAAP (referred as Previous GAPP) and Ind AS summarised as below:

Particulars	Quarter ended 30.06.2016
Net Profit /(Loss) as reported under previous GAAP	(60)
Add/(Less) adjustments for Ind AS:	
Actuarial loss on defined benefit plans recognized in Other Comprehensive Income	-
Net Profit / (Loss) as per Ind AS.	(60)
Other Comprehensive Income (net of tax):	
Actuarial loss on defined benefit plans	-
Total Comprehensive Income based on Ind AS	(60)

11. The figures of the Previous periods (quarter /year) have been regrouped/rearranged/reclassified wherever considered necessary.

