



## RAVI KUMAR DISTILLERIES LIMITED

Regd. Office : C-9, C-10, Industrial Estate, 2nd Main Road, Thattanchavady, Puducherry - 605 009.

Phone : 0413 - 2244007, 2248888, 2248887 E-mail : cs@ravikumardistilleries.com

Website : www.ravikumardistilleries.com CIN No. : L51909PY1993PLC008493, GSTIN : 34AABCR4195D1ZJ

RKDL/2020-2021

September 12th, 2020

To Secretary Listing Department <b>BSE Limited</b> Department of Corporate Services Phiroze Jeejeebhoy Dalal Street, Mumbai - 400001 <b>Scrip Code: 533294</b>	To Secretary Listing Department <b>National Stock Exchange of India Limited</b> Exchange Plaza, Bandra Kurla Complex, Mumbai - 400050 <b>Scrip Code: RKDL</b>
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Dear Sir,

**Sub: Outcome of Board Meeting dated 12.09.2020**

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 ended 30<sup>th</sup> June 2020 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as per Indian Accounting Standards (IND-AS) along with the Limited Review Report.

Kindly note that the Board Meeting commenced at 3.40 p.m. and concluded at 4.03 p.m..

Kindly take the same on record.

Thanking you,  
Yours faithfully,

For **RAVI KUMAR DISTILLERIES LIMITED**

  
**R. V. RAVIKUMAR**  
**MANAGING DIRECTOR**  
**DIN: 00336646**



**Encl: As above**

**RAVI KUMAR DISTILLERIES LIMITED**

Corporate Identity Number : L51909PY1993PLC008493

Registered Office : C-9, C-10, Industrial Estate, 2nd Main Road, Thattanchavady, Puducherry, Pin - 605009

**Statement of Unaudited Financial Results for the Quarter ended 30th June 2020**

Rs. in Lakhs

Sr. No	Particulars	3 months ended	3 months	3 months ended	Year ended
		30th June 2020	ended	30th June, 2019	31st March, 2020
		Unaudited	31st March, 2020	(Unaudited)	Audited
1	<b>Income from Operations</b>				
	Revenue from Operations	59.37	4,451.13	4,433.94	18,481.69
	Other Income	-	-	0.13	0.13
	<b>Total Income from Operations</b>	<b>59.37</b>	<b>4,451.13</b>	<b>4,434.07</b>	<b>18,481.82</b>
2	<b>Expenses</b>				
	Cost of Materials consumed	15.85	1,130.39	1,182.24	4,693.28
	Purchase of stock-in-trade	-	368.81	431.67	1,696.74
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.03)	(193.39)	(30.27)	(150.35)
	Excise Duty	38.12	2,671.92	2,433.10	10,412.23
	Employee benefits expense	60.84	98.78	86.98	378.69
	Finance Costs	0.19	1.54	2.55	9.23
	Depreciation and amortisation expense	12.46	13.29	16.04	58.40
	Other expenses	77.46	356.58	292.30	1,305.51
	<b>Total Expenses</b>	<b>204.89</b>	<b>4,447.92</b>	<b>4,414.59</b>	<b>18,403.73</b>
3	<b>Profit/ (Loss) before exceptional items and tax (1 - 2)</b>	<b>(145.53)</b>	<b>3.21</b>	<b>19.48</b>	<b>78.09</b>
4	Exceptional Items	-	(0.00)	-	10.28
5	<b>Profit / (Loss) before tax (3 - 4)</b>	<b>(145.53)</b>	<b>3.21</b>	<b>19.48</b>	<b>67.81</b>
6	<b>Tax Expense</b>				
	Current Tax	-	11.20	-	21.28
	Deferred Tax	(0.95)	(0.62)	(0.24)	-4.48
	<b>Total Tax Expense</b>	<b>(0.95)</b>	<b>10.58</b>	<b>(0.24)</b>	<b>16.80</b>
7	<b>Net Profit / (Loss) after tax for the year (5 - 6)</b>	<b>(144.58)</b>	<b>(7.37)</b>	<b>19.71</b>	<b>51.01</b>
8	<b>Other Comprehensive income</b>				
	<b>Items that will not be classified to profit and loss</b>				
	Remeasurements of post-employment benefit obligations	-	(29.95)	-	(29.95)
	Income tax relating to items that will not be reclassified to profit or Loss	-	-	-	-
	<b>Total Comprehensive Income after taxes (7+8)</b>	<b>(144.58)</b>	<b>(37.32)</b>	<b>19.71</b>	<b>21.06</b>
	Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	2,400.00	2,400.00	2,400.00	2,400.00
	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	0.00	0.00	0.00	4219.14
	Earnings per share (before extraordinary items) (Face Value of Rs. 10/- each) (not annualised)				
	(a) Basic	(0.60)	(0.16)	0.08	0.09
	(b) Diluted	(0.60)	(0.16)	0.08	0.09
	Earnings per share (after extraordinary items) (Face Value of Rs. 10/- each) (not annualised)				
	(a) Basic	(0.60)	(0.16)	0.08	0.09
	(b) Diluted	(0.60)	(0.16)	0.08	0.09



**Notes:**

- 1 The Financial Results are prepared in compliance with Indian Accounting Standards (Ind-AS) subsequent to its adoption as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 2 The above Financial Results which are published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed and recommended by Audit Committee and has been approved by the Board of Directors at its Meeting held on 12th September 2020.
- 3 The figures for the quarter ended 31st March, 2020 are the balancing figures between the audited figures in respect of the full financial year and published year to date figure upto the third quarter of the year.
- 4 The Company has only one reportable segment i.e. Manufacturing of Indian Made Foreign Liquor (IMFL)
- 5 Figures of previous year / period have been re-grouped/reclassified wherever necessary, to confirm to this period's classification.
- 6 The Production and sales activity of the Company has been completely shut down due to COVID-19 pandemic, and the suspension of operation due to the Excise Authorities sealing of Bonded Warehouse in the third week of June 2020. The Company continues to closely monitor the impact of the Covid 19 pandemic on all aspects of its business, including how it will impact its customers, employees, vendors and business partners. The management has exercised due care, in concluding on significant accounting judgements and estimates, inter-alia recoverability of receivables, assessment for impairment of investments, intangible assets, inventory, based on the information available to date, both internal and external, while preparing the company's financial results for the quarter ended 30th June 2020.

**For Ravikumar Distilleries Limited**



**R V Ravikumar**  
**Managing Director**

**DIN :- 00336646**

**Date : September 12, 2020 Place : Pondicherry**



# **Ramanand & Associates**

## **Chartered Accountants**

6/C Ostwal Park Building No4, Jesal Park,  
Opp Jain Temple, Bhayander East Thane – 401105  
Email id: rg@caramanandassociates.com  
Tel: 9322006131 / 02228171199

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**Independent Auditor's Review Report On the Quarterly unaudited Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

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### **REVIEW REPORT**

**TO THE BOARD OF DIRECTORS OF**

**RAVI KUMAR DISTILLERIES LIMITED**

We have reviewed the accompanying statement of standalone unaudited financial results (“the Statement”) of '**RAVI KUMAR DISTILLERIES LIMITED**' (“the Company”) for the quarter ended **30th June, 2020** being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, as amended including relevant circulars issued by SEBI from time to time.

The Statement which is the responsibility of the Company's Management and approved by the Board of Directors, 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 the relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be

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disclosed in terms of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Ramanand & Associates**

**Chartered Accountants**

**FRN No. 117776W**

Ramanand  
Gulabchand  
Gupta

Digitally signed by  
Ramanand Gulabchand  
Gupta  
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**Ramanand G. Gupta**

**Partner**

**M. No. 103975**

**Date: September 12, 2020**

**Place: Mumbai**

**UDIN: 20103975AAAALS9765**