

**R. K. WIRE
PRODUCTS LTD.**

Manufacturers of G.I. Wire, Stay
Wire, Barbed Wire and other
Wire products.



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Kolkata – 700007.
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E-mail: info@rkwire.com
Website: www.rkwire.com
CIN: L17233WB1983PLC036948

Date: 28/02/2018

To
The General Manager - Listing
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata – 700 001



Scrip Code: CSE- 028057

Sub: Revised Un-audited Financial Results (Provisional) along with Limited Review Report for the quarter ended 30th June, 2017

Dear Sir/Madam,

This is to inform you that pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Revised Un-audited Financial Results of the Company as per IND-AS for the quarter ended 30th June, 2017. The said results were considered and approved at the Board Meeting held on Wednesday, the 14th day of February, 2018.

Also find enclosed herewith a copy of Limited Review Report dated 14th day of February, 2018 of M/s. Agarwal Maheswari & Co., Auditors of the Company with respect to Un-audited Financial Results for the aforesaid quarter.

This is for your information and record.

Please acknowledge the receipt.

Yours faithfully,
For R. K. Wire Products Limited

Ajay Kumar Bagaria
Ajay Kumar Bagaria
Director
DIN: 02279537



Encl.: As Above.

R. K. Wire Products Limited

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PART I

REVISED STATEMENT OF UN-AUDITED FINANCIAL RESULTS (PROVISIONAL) FOR THE QUARTER ENDED 30TH JUNE, 2017

Particulars	Quarter Ended			Year Ended
	3 Months ended 30.06.2017	Preceding 3 Months ended 31.03.2017	Corresponding 3 Months ended in the previous year 30.06.2016	Previous year ended 31.03.2017
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Income from Operations				
(a) Revenue from Operations	1,377.07	1,521.83	1,467.44	5,693.18
(b) Other Income	90.48	26.15	8.14	62.09
Total Income (Net)	1,467.55	1,548.78	1,475.58	5,755.27
Expenses				
(a) Cost of materials consumed	1,047.89	1,274.30	1,152.17	4,533.55
(b) Purchases of stock-in-trade	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	110.09	(57.02)	(79.86)	(99.84)
(d) Employee benefits expense	33.99	47.26	23.21	127.71
(e) Financial costs	0.23	1.71	2.00	5.60
(f) Depreciation and amortisation expenses	9.62	9.08	6.66	37.43
(g) Other expenses	125.74	156.73	233.52	639.02
Total expenses	1,327.53	1,434.88	1,329.7	5,243.47
Profit / (Loss) before exceptional items	140.03	111.92	135.88	511.80
Exceptional items	-	(2.07)	-	(2.07)
Profit / (Loss) before tax	140.03	109.85	135.88	509.73
Tax expense:				
(a) Current tax	46.00	54.74	47.09	171.84
(b) Deferred tax	-	-	-	-
	94.03	55.11	88.79	337.89
Profit / (Loss) for the period	-	-	-	-
Other Comprehensive Income				
Total Comprehensive Income for the period (Comprising Profit / (Loss) and other Comprehensive Income for the Period)	94.03	55.11	88.79	337.89
paid-up equity share capital (face value Rs. 10/- per share)	74.98	74.98	74.98	74.98
Earnings Per equity share (not annualised) :				
(a) Basic	12.54	7.35	11.84	45.06
(b) Diluted	12.54	7.35	11.84	45.06

The above result have been reviewed by Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on August 14, 2017. The same has been revised and reviewed by the Audit Committee in accordance with IND-AS in the meeting held on February 14, 2018. The above financial results do not include Ind-AS compliant results for the previous year March 31, 2017 as the same is not mandatory as per SEBI's circular dated 20.07.2016.

The limited review of the above results for the Quarter 30th June, 2017 have been completed by the statutory Auditors of the Company. However, the Ind-AS compliance of the corresponding quarter of the previous year have not been subjected to limited review or audit as per SEBI circular dated July 05, 2016. The management has exercised necessary due diligence to ensure that such financial result provide true & fair view.

The previous periods figures have been regrouped, reclassified, and recasted where ever necessary.

The Company operates in one business segment, i.e. wire & wire products and all other activities revolve around the main business.

The full format of Financial Results are available on the Stock Exchange and on the company's website-www.rkwire.com

The financial results are in compliance with Ind-AS pursuant to Ministry of Corporate Affairs notification notifying the companies (Indian Accounting Standard) Norms 2016. The company has adopted Ind AS with effect from 1st April 2017. The reconciliation of the net profit as per Ind-AS and I-GAAP is as under:

Particulars	Quarter Ended 30th June 2016
Net Profit after tax for the period as per I-GAAP	88.79
Additional loss on Defined Benefit Plans reclassified to Other	-
Deferred Tax impact of Ind AS adjustments	-
Net impact of Ind AS adjustments in Other Comprehensive Income	-
Net Profit for the period as per Ind AS	88.79

For R. K. Wire Products Ltd

(Signature)

Director






To
The Board of Directors,
R. K. Wire Products Limited
167, N. S. Road,
Kolkata-700007

Limited Review Report

1. We have reviewed the statement of unaudited financial results of (the "Statements") of R. K. Wire Products Limited (the "Company") for the quarter ended on 30th June, 2017. The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015"), which has been initialed by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review in accordance with 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.
3. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the statement of unaudited financial results prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Listing Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



For **AGARWAL MAHESWARI & CO**
Chartered Accountants
Firm Regn. No.314030E


(D. R. Agarwal)
Partner

Membership no.051484

Place: Kolkata
Date: 14th day of February, 2018