

February 14, 2018

Manager, DCS
The Bombay Stock Exchange Ltd.
Phiroze jeejeebhoy Towers,
Dalal Street,
Mumbai

Ref: Scrip Code: - 530655

The Manager
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051

Scrip Code: - GOODLUCK**Sub: Unaudited Financial Results for the Quarter/ Nine Months ended on December 31, 2017**

Dear Sir/ Madam,

This is to inform you that the Board of Directors of the Company in its meeting held today, February 14, 2018 which commenced at 1.30 P.M. and concluded at 02.45 P.M. has considered and approved Unaudited Financial Results for the Quarter/ Nine Months ended on December 31, 2017.

Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the financial results has been reviewed by the Statutory Auditor.

A Copy of the unaudited result along with Statutory Auditor's Limited Review Report is enclosed herewith.

This is for your information and record.

Thanking You

For Goodluck India Limited
(formerly Good Luck Steel Tubes Limited)


Director**Encls: as above**



SANJEEV ANAND & ASSOCIATES

Chartered Accountants

77, Navyug Market, Ghaziabad.

Phone :- 0120-2790174, 2793174

Email :- sanjeevgzb@gmail.com

LIMITED REVIEW REPORT

The Board of Directors,

Goodluck India Ltd.

1. We have reviewed the unaudited financial results of Goodluck India Ltd. (formerly Good Luck Steel Tubes Ltd.) (the "Company") for the quarter and the nine months ended December 31, 2017 ("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.

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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

2. 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.
3. A review is limited primarily to inquiries of the company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated 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 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 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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5. We draw attention to the following matters:

a. Note 3 to the statement which states that the Company has adopted Ind AS for the financial year commencing from April 1, 2017, and accordingly the Statement has been prepared by the Company's Management in compliance with Ind AS.

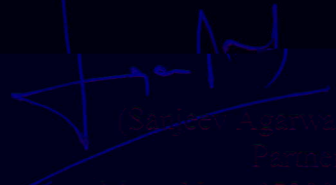
b. We were neither engaged to review, nor have reviewed the comparative figures including reconciliation to the Total Comprehensive Income for the quarter and the nine months ended December 31, 2016 and accordingly we do not express any conclusion on the results of the Statement for the quarter and the nine months ended December 31, 2016. As set out in Note 5 to the Statement, these figures have been furnished by the management.

Our conclusion is not qualified in respect of these matters.



Place : Ghaziabad
Dated: 14.02.2018

For SANJEEV ANAND & ASSOCIATES
Chartered Accountants
Firm Regn. No. 007171C


(Sanjeev Agarwal)
Partner
Mem. No.- 071907



SANJEEV ANAND & ASSOCIATES
Chartered Accountants

77, Navyug Market, Ghaziabad.

Phone :- 0120-2790174, 2793174

Email :- sanjeevgzb@gmail.com

LIMITED REVIEW REPORT

The Board of Directors,

Goodluck India Ltd.

1. We have reviewed the unaudited consolidated financial results of Goodluck India Ltd. (formerly Good Luck Steel Tubes Ltd.) (the "Company") and its subsidiaries (hereinafter referred to as the "Group") for the quarter and the nine months ended December 31, 2017 ("Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing

Agreements and Disclosure Requirements Regulations, 2015 of the Securities and Exchange Board of India (SEBI) dated March 18, 2015.

The unaudited consolidated financial results of the Company and its subsidiaries for the quarter and the nine months ended December 31, 2017, as stated in the Statement, have been reviewed by us in accordance with the standards prescribed by the Institute of Cost Accountants of India. The unaudited consolidated financial results of the Company and its subsidiaries for the quarter and the nine months ended December 31, 2017, as stated in the Statement, are in accordance with the accounting policies adopted by the Company and its subsidiaries and the accounting treatment applied by the Company and its subsidiaries in the preparation of the Statement.

2. The unaudited consolidated financial results of the Company and its subsidiaries for the quarter and the nine months ended December 31, 2017, as stated in the Statement, are in accordance with the accounting policies adopted by the Company and its subsidiaries and the accounting treatment applied by the Company and its subsidiaries in the preparation of the Statement.
3. The unaudited consolidated financial results of the Company and its subsidiaries for the quarter and the nine months ended December 31, 2017, as stated in the Statement, are in accordance with the accounting policies adopted by the Company and its subsidiaries and the accounting treatment applied by the Company and its subsidiaries in the preparation of the Statement.

4. The unaudited consolidated financial results of the Company and its subsidiaries for the quarter and the nine months ended December 31, 2017, as stated in the Statement, are in accordance with the accounting policies adopted by the Company and its subsidiaries and the accounting treatment applied by the Company and its subsidiaries in the preparation of the Statement.

5. The unaudited consolidated financial results of the Company and its subsidiaries for the quarter and the nine months ended December 31, 2017, as stated in the Statement, are in accordance with the accounting policies adopted by the Company and its subsidiaries and the accounting treatment applied by the Company and its subsidiaries in the preparation of the Statement.
6. The unaudited consolidated financial results of the Company and its subsidiaries for the quarter and the nine months ended December 31, 2017, as stated in the Statement, are in accordance with the accounting policies adopted by the Company and its subsidiaries and the accounting treatment applied by the Company and its subsidiaries in the preparation of the Statement.
7. The unaudited consolidated financial results of the Company and its subsidiaries for the quarter and the nine months ended December 31, 2017, as stated in the Statement, are in accordance with the accounting policies adopted by the Company and its subsidiaries and the accounting treatment applied by the Company and its subsidiaries in the preparation of the Statement.

8. The unaudited consolidated financial results of the Company and its subsidiaries for the quarter and the nine months ended December 31, 2017, as stated in the Statement, are in accordance with the accounting policies adopted by the Company and its subsidiaries and the accounting treatment applied by the Company and its subsidiaries in the preparation of the Statement.


Sanjeev Anand
Chartered Accountant

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5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 read with SEBI circular dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We draw attention to the following matters:
- a. Note 3 to the statement which states that the Company has adopted Ind AS for the financial year commencing from April 1, 2017, and accordingly the Statement has been prepared by the Company's Management in compliance with Ind AS.
 - b. We were neither engaged to review, nor have reviewed the comparative figures including reconciliation to the Total Comprehensive Income for the quarter and the nine months ended December 31, 2016 and accordingly we do not express any conclusion on the results in the Statement for the quarter and the nine months ended December 31, 2016. As set out in Note 5 to the Statement, these figures have been furnished by the management.

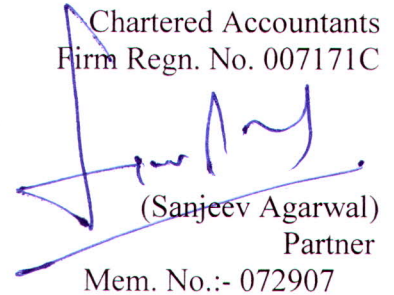
Our conclusion is not qualified in respect of these matters.



Place : Ghaziabad
Dated : 14.02.2018

For SANJEEV ANAND & ASSOCIATES

Chartered Accountants
Firm Regn. No. 007171C


(Sanjeev Agarwal)
Partner
Mem. No.:- 072907

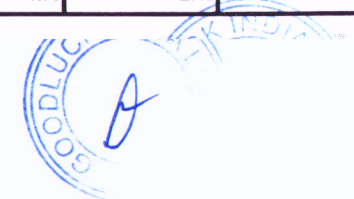
STANDALONE AND CONSOLIDATED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND NINEMONTHS ENDED ON DECEMBER 31, 2017

(Rs. In Lakhs)

S. NO.	Particulars	STANDALONE					CONSOLIDATED		
		Quarter ended on 31.12.2017	Quarter ended on 31.12.2016	Quarter ended on 30.09.2017	Nine Months ended on 31.12.2017	Nine Months ended on 31.12.2016	Quarter ended on 31.12.2017	Quarter ended on 30.09.2017	Nine Months ended on 31.12.2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Revenue from Operations								
	(a) Sales /Income from Operations (inclusive of Excise Duty)	31734.17	30293.97	30735.76	98678.27	89631.34	31778.03	30803.30	98818.15
	(b) Other Operating Income	476.49	500.75	515.06	1245.81	1138.75	476.49	515.06	1245.81
	Total Income from operations	32210.66	30794.72	31250.82	99924.08	90770.09	32254.52	31318.36	100063.96
	other Income	18.53	15.74	19.64	63.62	175.11	18.53	19.64	63.62
	Total Income	32229.19	30810.46	31270.46	99987.70	90945.20	32273.05	31338.00	100127.58
2	Expenses								
	(a) Cost of Material consumed	31873.07	19935.89	22333.03	69388.35	56684.49	31873.07	22333.03	69388.35



11	Other Comprehensive Income for the period								
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit & loss	-	-	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	(39.21)	(10.09)	6.55	39.39	20.76	(39.21)	6.55	39.39
	(ii) Income tax relating to items that will be reclassified to profit & loss	13.57	3.50	(2.26)	(13.63)	(7.18)	13.57	(2.26)	(13.63)
	Other Comprehensive Income (net of Tax)	(25.64)	(6.59)	4.29	25.76	13.58	(25.64)	4.29	25.76
12	Total Comprehensive Income (10+11)	323.71	83.83	503.93	1237.16	1189.11	354.94	550.29	1334.93
13	Paid up Equity Share Capital (Face Value Rs. 2 per share)	440.13	440.13	440.13	440.13	440.13	440.13	440.13	440.13
14	Reserve excluding revaluation reserves (as per the balance sheet) of previous accounting year	NA	NA	NA	NA	NA	NA	NA	NA
15	Earning Per Share (not annualised) (in Rs.)								
	Before or After Extra Ordinary Items								
	(a) Basic	1.58	0.41	2.27	5.50	5.34	1.73	2.48	5.95
	15/07/2020	1.58	0.41	2.27	5.50	5.34	1.73	2.48	5.95



STANDALONE AND CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(Rs. In Lakhs)

Particulars	STANDALONE					CONSOLIDATED		
	Quarter ended on 31.12.2017	Quarter ended on 31.12.2016	Quarter ended on 30.09.2017	Nine Months ended on 31.12.2017	Nine Months ended on 31.12.2016	Quarter ended on 31.12.2017	Quarter ended on 30.09.2017	Nine Months ended on 31.12.2017
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1. Segment Revenue								
(a) Pipe/Sheet/Structure	27,494.50	26,781.42	27,769.65	88,653.79	79,431.69	27,494.50	27,769.65	88,653.79
(b) Engineering Goods	4,716.16	4,013.30	3,481.17	11,270.29	11,338.40	4,716.16	3,481.17	11,270.29
(c) Others	0.00	0.00	0.00	0.00	0.00	43.86	67.54	139.88
Total	32,210.66	30,794.72	31,250.82	99,924.08	90,770.09	32,254.52	31,318.36	100,063.96
Less: Inter Segments Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net sales/Income From Operations	32,210.66	30,794.72	31,250.82	99,924.08	90,770.09	32,254.52	31,318.36	100,063.96
2. Segment Results (profit before tax and interest from each segment)								
(a) Pipe/Sheet/Structure	1,720.04	1,201.41	1,868.88	5,513.25	4,270.11	1,720.04	1,870.76	5,513.25
(b) Engineering Goods	266.31	230.78	246.62	758.72	1,155.34	266.31	243.12	758.72
(c) Others	0.00	0.00	0.00	0.00	0.00	43.33	65.92	137.12
Total	1,986.35	1,432.19	2,115.50	6,271.97	5,425.45	2,029.68	2,179.80	6,409.09
Add: (i) Un-allocable income	18.53	18.02	19.64	63.63	175.11	18.53	21.26	63.63
Less: (i) Finance Cost	1,450.32	1,235.51	1,413.06	4,300.50	3,659.06	1,450.33	1,413.05	4,300.51
(ii) Other un-allocable Expenditure net off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total profit before tax	554.56	214.70	722.08	2,035.10	1,941.50	597.88	788.01	2,172.21
3. Segment Assets								
(a) Pipe/Sheet/Structure	69,874.04	60,279.43	66,449.28	69,874.04	60,279.43	69,874.04	66,449.28	69,874.04
(b) Engineering Goods	15,521.25	14,184.50	15,526.67	15,521.25	14,184.50	15,521.25	15,526.67	15,521.25
(c) Others	0.00	0.00	0.00	0.00	0.00	2,562.21	2,518.35	2,562.21
Total	85,395.29	74,463.93	81,975.95	85,395.29	74,463.93	87,957.50	84,494.30	87,957.50
4. Segment Liabilities								
(a) Pipe/Sheet/Structure	6,531.94	9,393.02	10,091.42	6,531.94	9,393.02	6,531.94	10,091.42	6,531.94
(b) Engineering Goods	4,008.83	3,231.11	4,412.04	4,008.83	3,231.11	4,008.83	4,412.04	4,008.83
(c) Other	0.00	0.00	0.00	0.00	0.00	38.65	26.57	38.65
Total	10,540.77	12,624.13	14,503.46	10,540.77	12,624.13	10,579.42	14,530.03	10,579.42
5. Capital Employed (Segment assets less segment liabilities)								
(a) Pipe/Sheet/Structure	63,342.10	50,886.41	56,357.86	63,342.10	50,886.41	63,342.10	56,357.86	63,342.10
(b) Engineering Goods	11,512.42	10,953.39	11,114.63	11,512.42	10,953.39	11,512.42	11,114.63	11,512.42
(c) Other	0.00	0.00	0.00	0.00	0.00	2,491.78	2,523.56	2,523.56
Total Capital employed in segments	74854.52	61839.8	67472.49	74854.52	61839.8	77378.08	69964.72	77378.08



NOTES:

- The above Financial Results have been reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 14.02.2018.
- The Scheme of Amalgamation of Masterji Metalloys Pvt Ltd with GoodLuck India Ltd (Formerly-Good Luck Steel Tubes Ltd) was approved by the Hon'ble High Court of Delhi vide its order dated 29.08.2016, having appointed date 01.04.2016. Order of the Hon'ble High Court has been filed with the Registrar of Companies and accordingly, the Scheme has become effective on 09.11.2016. Since the Scheme of Amalgamation has been given effect, the figures of the current financial results are not comparable with the figures of previous periods.
- The Company has adopted Indian Accounting Standard (Ind-AS) from the current accounting year with 01st April, 2016 as the transition date. Standalone and Consolidated financial results for the quarter/ nine months ended 31st December, 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, 2016. Accordingly, the impact on transition has been recorded in opening reserves and results ended 31st December, 2016 have been restated to make results comparable. The format for unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2016 dated 13-Nov-2015 has been modified to comply with requirements of SEBI's circular dated 5th July 2016, Ind-AS and Schedule III to the Companies Act, 2013 applicable to companies that are required to comply with Ind-AS.

1. Since when from July, 2017, the Group and Good Luck (2017) has adopted Indian Ind-AS, accordingly, the applicability of IAS, revenue from operations & disclosed cost of IAS, Hence, the revenue from operations and expenses for the quarter and nine months ended on Dec- 31, 2017 are not comparable with the previous periods in the account.

2. Reconciliation of net profit after tax for the corresponding quarter/ nine months ended on December 31, 2016 between accounting Indian Financially Approved Accounting Principles (IFRS) and Ind AS are as under:

Particulars	For the period	
	Quarterly	
	Quarter ended November - 31, 2017	Three months ended December - 31, 2016
(A) Net Profit after tax for the period as per Indian GAAP	131.08	1,305.14
(B) Effect of transition to Ind AS on statement of profit and loss		
(C) Difference in amount of revenue recognised net of related costs	04.24	(101.61)
(D) Income Tax adjustment	11.13	20.13
(E) Net profit after tax for the period as per Ind AS	146.45	1,223.66
(F) Other financial statement income (net of tax)	00.00	00.00
(G) Total Comprehensive Income as per Ind AS	146.45	1,223.66

3. The Ind AS compliant financial results pertaining to period ended December 31, 2016 have not been subject to formal review by audit. However, the management has performed necessary due diligence to ensure that such financial results provide a true & fair view of the affairs.

- The statement does not include Ind AS compliant unaudited consolidated and standalone results for the previous year ended 31st March, 2017 as the same are not mandatory as per SEBI's circular CIR/CFD/CMD/15/2016 dated July 05, 2016.
- The figures are net of current tax, deferred tax and IAS Credit Enhancements.
- There is period figures have been regrouped/reclassified wherever necessary.
- The results of the company may be downloaded from stock exchange website or the company's website i.e., www.goodluckindia.com
- Good Luck India Ltd has been placed a wholly owned subsidiary of Good Luck Industries Ltd on 09th March 2017, therefore the previous period figures have not been reported in consolidated financial results.

For and on behalf of the Board
GoodLuck India Limited
(Formerly-Good Luck Steel Tubes Limited)




(Signature)
Chairman

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Date:14.02.2018