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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Date of Report (Date of Earliest Event Reported): January 30, 2018

ROUST CORPORATION

(Exact Name of Registrant as Specified in Its Charter)

New York		**54-1865271**
(State or Other Jurisdiction Of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

232 Madison Ave., Suite 1600, New York, NY	**10016**
(Address of principal executive offices)	(Zip Code)

(7495) 642 82 80
(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02 Results of Operations

Roust Corporation (together with its subsidiaries, **"Roust"** or the **"Company"**) announces certain updated preliminary information related to its results of operations for 2017 and outlook for 2018 and certain other updates. The financial data included in this report are estimated results based on preliminary figures which have not been audited or reviewed by an auditor. The Company will publish audited financial information for 2017 when it distributes its annual report on form 10-K for the year ended December 31, 2017 and published results may differ significantly from the estimated preliminary results included in this report. This report also includes preliminary estimates of certain 2018 financial information, which are based on preliminary budget figures and actual results may differ significantly from such estimates.

Roust is a global spirits industry operator with annual gross revenue of approximately $2 billion and sales volumes of approximately 29 million 9L cases. Our key brands are present in over 80 countries. Roust is one of the world's largest vodka producers, with leading positions in its key markets: Poland, Russia and Hungary. Its brand portfolio includes well-known brands such as global *Russian Standard Vodka* brand; *Żubrówka*, *Soplica*, *Bols* and *Absolwent* in Poland; *Green Mark* and *Parliament* in Russia; and *Royal Vodka* in Hungary. Each of these brands is a leader in its segment in those markets.

The Company's objective is to be a leading global player in every major category of alcoholic beverages, including vodka, sparkling wines, still wines, brown spirits, liquors and ready-to-drink beverages, as well as in every price segment.

Roust holds leading positions in its "home markets": Poland (45% market share[1]), Russia (8.5% market share) and Hungary (64% market share). Roust also holds significant positions in international markets: United Kingdom (13% market share), Israel (15% market share), Germany (5% market share) and France (4% market share).

Management Update

As discussed in our report on Form 8-K published in December 2017, the Company recently appointed Pavel Merkul as new Global CEO for Roust, and Yaroslav Zakharov as the Global CFO of Roust. Roust also recently appointed Vassilen Tzanov as CEO Russia and Marek Malinowski as CEO Poland. See below biographies of the CEOs of Russia and Poland .

The Company is committed to working with holders of class B and C shares to appoint replacement minority directors.

Vassilen Tzanov – CEO Russia

Mr. Tzanov joined Roust in September 2017 as CEO of Roust Russia. Mr. Tzanov has over 20 years of management experience in the production and sales of soft drinks and alcohol products in Eastern Europe. From 1997 to 2004, Mr. Tzanov served as Sales Director of the large Polish soft drinks producer HOOP, in 2004 he joined Heineken in Slovakia as General Manager of the distribution company, and then became General Manager for Sales and Distribution of the Central and Eastern Europe region. In 2008, Mr. Tzanov continued his career as CEO of HOOP in Poland, and in 2010 he joined CEDC as Commercial Director, where he worked until 2012. Prior to joining Roust in September 2017, he worked for the prior 5 years as Managing Director of Heineken in Belarus.

Marek Malinowski – CEO Poland (joining in February 2018)

Mr. Malinowski has over 20 years of experience in managing FMCG companies, including over 18 years in alcohol drinks segment and is considered to be one of the most experienced and successful managers in the spirits market in Poland. From 2002 to 2015, Mr. Malinowski worked at Polmos Lublin, a local

[1] Market share refers to vodka market share.

vodka producer, which developed into one of the market leaders in Poland during his tenure. Mr. Malinowski holds MSC in physics from Warsaw University and an MBA from University of Illinois.

Performance Update

Set forth below is a discussion of estimated 2017 results based on preliminary unaudited figures.

Roust Overall

In 2017, sales volumes increased by 9% (up to 29 million 9L cases) and net revenue increased by approximately 15% (up to $0.7 billion). Volumes in Poland increased by 11% and net revenue increased by 19%, while in Russia sales volumes demonstrated 30% growth (22% including Ready to drink cocktails ("RTD")) and net revenue increased by approximately 38%. International markets' sales volumes in 2017 declined by 13% as a result of several special items, and net revenue declined by 23%.

Reported EBITDA for 2017 is expected to be in the range of $67-72 million. We made significant investments into our business in 2017 which we expect will bring further benefits in 2018-19. Without special items, EBITDA in 2017 would have amounted to $90-100 million.

Set forth below is a discussion of certain items that impacted EBITDA in 2017 (we refer to these as **"Special items"**).[2]

CORPORATE:

- Audit / consulting costs (incl. first time IFRS adoption), post reorganization costs (advisors), top-management severance payments - $5-8 mln

RUSSIA:

- Agency brands contract renewal impact in 2017 $1,5 mln
- Route to market restructuring (Sales force) $0,5 mln
- Discounts to support market share in Russia $2,9 mln
- Sub optimal business structure (structure optimization) $1,5 mln

POLAND:

- Discounts to support market share in Poland of $2,8 mln

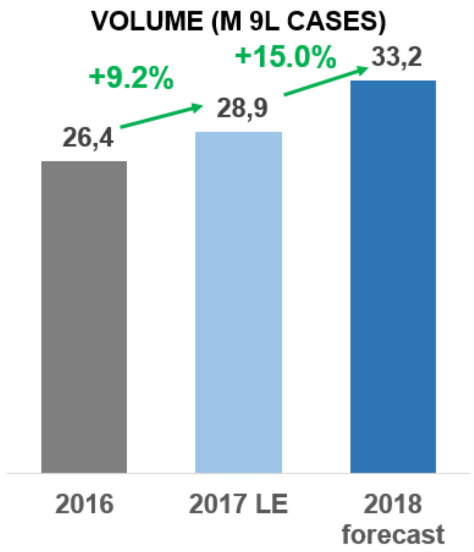
INTERNATIONAL:

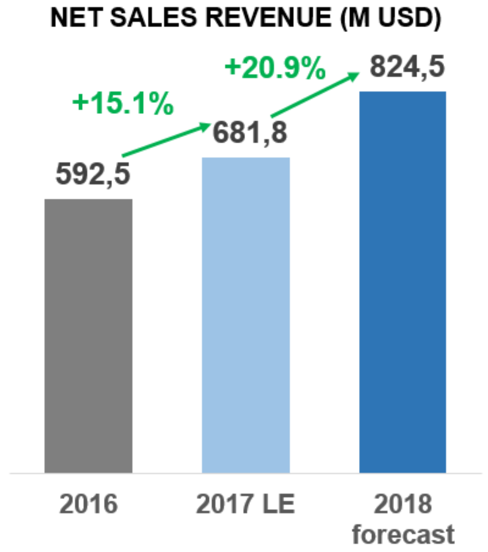
- Hungary pre-tax loading impact $3,7 mln (details in 10K 2016)
- DME costs related to change of UK distributor $1,7 mln
- RSV alcohol strength reduction in UK delay $3,0 mln (saving on excise)
- Sub-optimal business model (delay in back office structure / office rent optimization) $1,0 mln

- **2017 EBITDA $67-72 mln**
- **Special items approx. $25 mln**
- **2017 EBITDA Net of Special Items $92-97 mln**
- **Preliminary 2018 Budget EBITDA $105-115 mln**

The table below sets forth our volumes and net sales for 2016, 2017 (estimated) and 2018 (preliminary forecast).

[2] The Company makes no representation as to whether any special items are one-time or extraordinary items or whether such items will be excluded from EBITDA in calculating underlying EBITDA (if the Company determines to report underlying EBITDA).



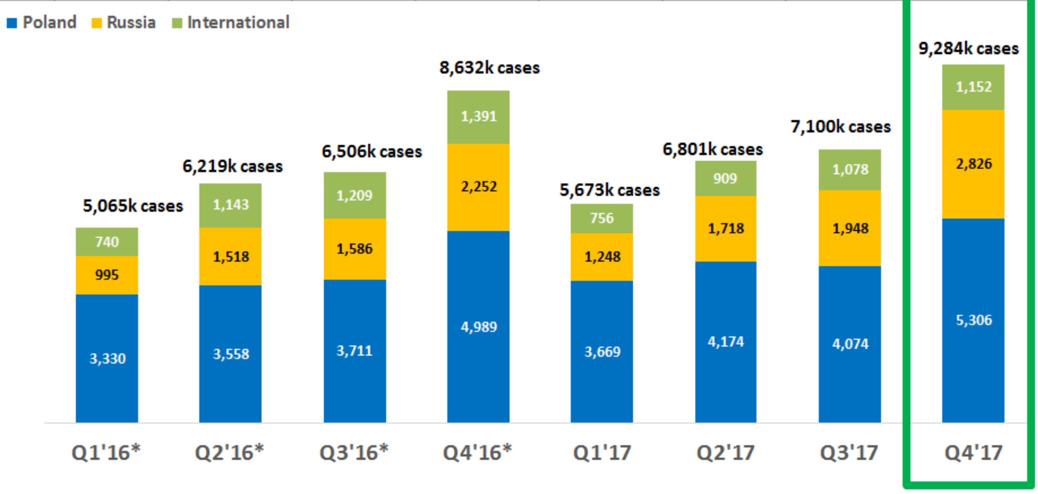


* *All financial data based on preliminary numbers, subject to finalization of 2017 closing procedures and financial audit. 2018 data based on preliminary budget figures*

The table below sets forth our shipment volumes by quarter in 2016 and 2017.

ROUST GLOBAL SHIPMENTS VOLUMES (% VS LAST YEAR)

Roust Shipments vs last year	+12%	+8%	+7%	+4%	+12%	+9%	+9%	+8%



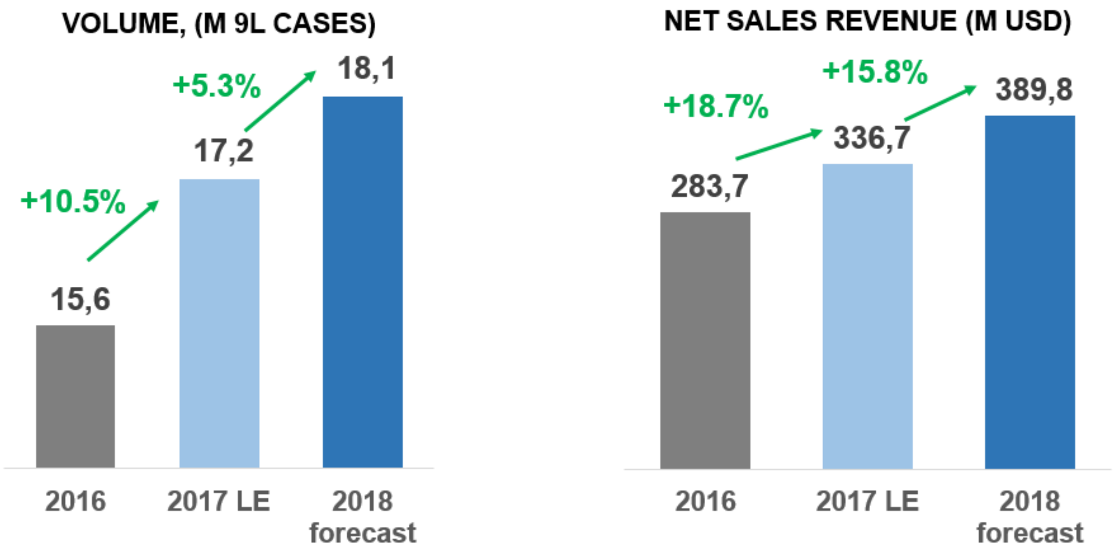
(*) data as recast due to acquisition of RSV, RSV US and RSV Canada in Q1 2017

We have made multiple successful launches in 2016, in 2017 we further developed our portfolio. We introduced over 60 new products / SKUs to the market in 2017. In Poland we launched new SKUs of *Żubrówka Biała* and a new line of *Soplica Przepalana.* In Russia, we re-launched the *Topaz* brand in the value segment and small packs for several brands. We believe that by replicating the successful Polish innovation approach in Russia we have an opportunity to capture additional segments of vodka market.

Poland

In Poland, Roust reached a 45% share of the vodka market. The market share gap between Roust and competitors increased, despite price increases while our competitors pursued active price promotions. In 2017, volumes in Poland increased by 11% and net revenue increased by 19%.

The table below sets forth volumes and net sales for 2016, 2017 (estimated) and 2018 (preliminary forecast) for our Polish business.



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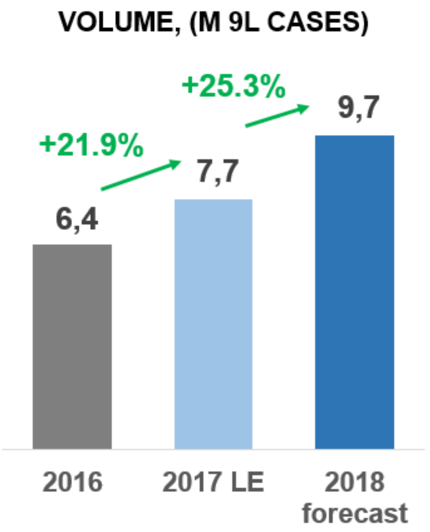
Russia

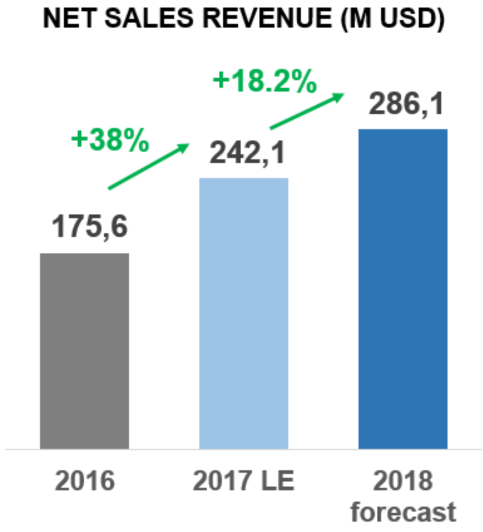
The Russian vodka market fundamentally changed in 2017. Government efforts supported by legal producers such as Roust resulted in significantly reduced illegal vodka production[3], which have made significant positive impact on the sales of legal producers.

These changes, along with the execution of our business strategy, resulted in volume growth in Russia of 30% excluding RTD (22% including RTD). Net revenue of the Russian business increased by approximately 38%. Key strategic projects launched in Roust Russia have started to deliver results, with expected annualized impact on EBITDA of approximately $10-13 million. Roust has a 8.5% market share in vodka market in Russia (number two vodka producer in Russia). Roust relaunched brands in the economy and value segments in 2017 to capitalize on growth of those segments.

The table below sets forth volumes and net sales for 2016, 2017 (estimated) and 2018 (preliminary forecast) for our Russia business.

[3] In 2017 new legislation was implemented in Russia which included the following:(1) excise on spirits was frozen for 2 years; (2) excise allocation has been changed to make local authorities fight counterfeit; (3) vodka minimum retail price was increased for the benefit of legal producers; and (4) the punishment for participation in illegal alcohol production and distribution was strengthened.





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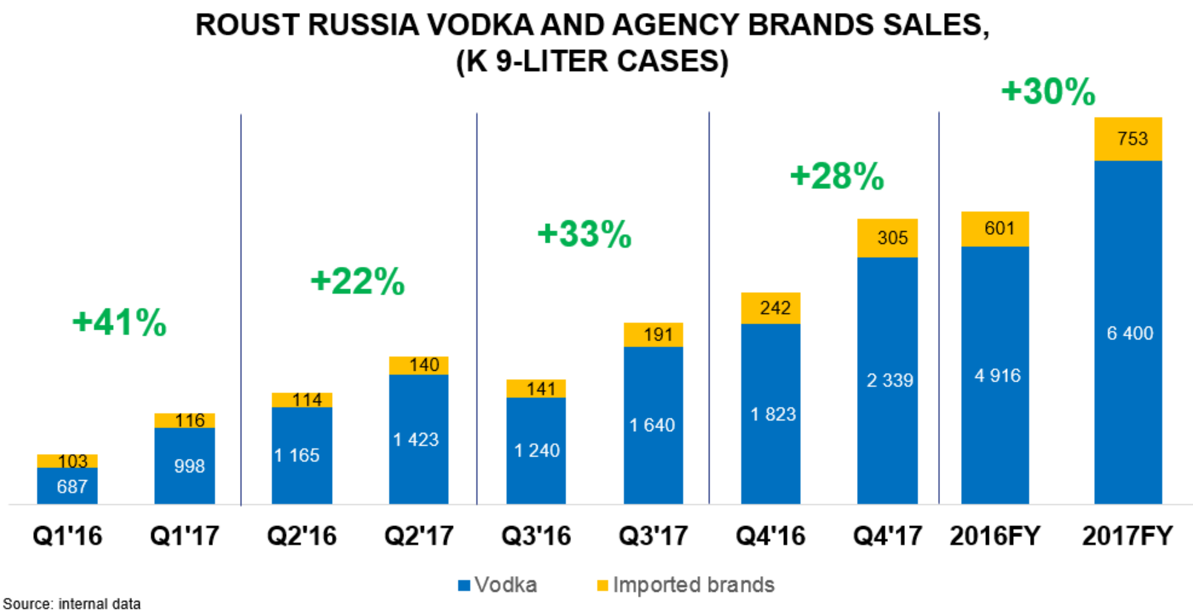
In Russia, Q4 2017 sales demonstrated double-digit growth, an increase of 28% (excluding RTD) compared to Q4 2016. Vodka and agency brands grew during all four quarters of 2017 compared to 2016, with agency brands demonstrating 25% growth in 2017. Roust re-entered the small pack segment in 2017 resulting in a 81% growth in small pack shipments and double digit growth is expected to continue in 2018. The table below sets forth vodka and agency brand sales in 2016 and 2017 (estimated) by quarter.



Source: internal data

Agency Brands

The Agency Brands business remains strong both in Poland and Russia. Sales of premium and high-margin agency brands (e.g., Remy, Jägermeister, Grant's) increased significantly and contributed to Roust's 2017 EBITDA.

In Poland, long-term contracts are in place with Gallo Wines (30% sales growth in 2017), William Grant & Sons (18% sales growth in 2017), Remy Cointreau (6% sales growth in 2017), Jägermeister (51% sales growth in 2017), Concha Y Toro and Gruppo Campari (20% sales growth in 2017). In the whiskey and wine segments, Roust has the number 2 and number 1 positions, respectively. In 2017, we extended our cooperation with Jägermeister and Gruppo Campari, agreeing to new multi-year terms of cooperation. Gancia, an affiliate of Roust, has become an important player in the growing sparkling wines category.

In Russia, we extended our cooperation with Remy Cointreau (11% sales growth in 2017) and plan to sign a new contract with Jägermeister shortly (29% sales growth in 2017). In 2017, Roust Russia demonstrated a 25% growth of Agency Brands sales volumes, which was the fastest among all Russian importers. Gancia sales volumes in Russia in 2017 more than doubled (117% sales growth).

Russian Standard Vodka brand sales grew by 9% in Q4 2017 and 7% in 2017 due to strong performance in Russia, key European markets and Duty Free (approximately 30% of RSV volumes are Domestic sales in Russia and approximately 70% of volumes are Export / International sales). In Russia, RSV had record sales in 2017 with sales exceeding 1 million 9L cases

Overall, RSV performance is in line with the expected results discussed at the time of restructuring.

International

International markets' sales volumes in 2017 declined by 13% as a result of several special items including pre-tax loading in Hungary (which was a significant driver of the decline), production for Ukraine moving from Russia to Poland and also certain sales phasing in the UK, Germany and Israel. Without these effects, sales volumes in 2017 would have increased by 2%. Net revenue decreased by 23%; excluding special revenue items, net revenue for our International business would have decreased by 1%

Depletions in our International business grew by approximately 8% in 2017. As such, after the end of the effects which occurred in 2017 (pre-tax load in Hungary, crisis in Ukraine, certain sales phasing in UK, Germany and Israel), shipments are expected to return to growth in 2018. See below some highlights in key International markets:

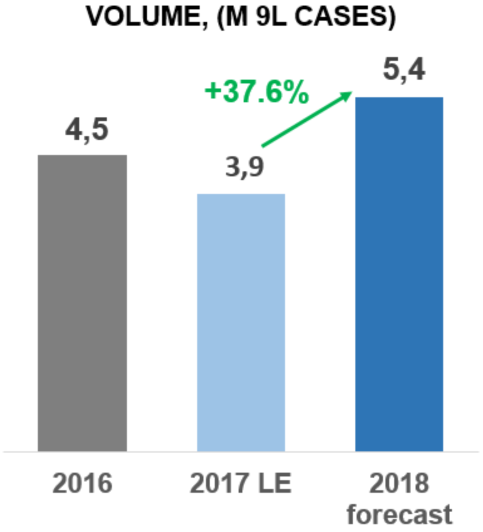
- *Hungary:* shipments dropped by 57% in 2017 (less than planned in light of pre-loading) due to substantial load in 2016 prior to tax increase (2016 growth was 61% vs 2015).

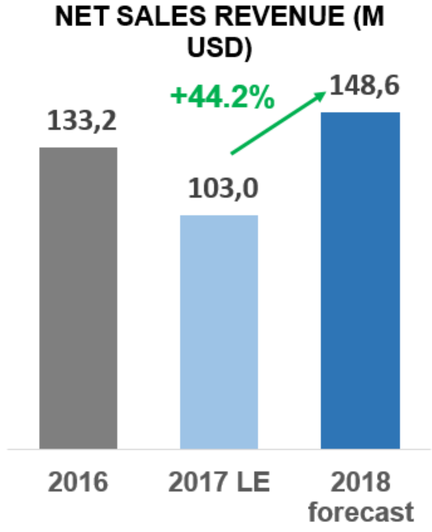
- *Ukraine:* shipments decreased by 34% in 2017 due to the economic crisis. However, in 2017, we successfully launched local Green Mark vodka production in Ukraine and expect to return to growth in 2018.

- *UK:* shipments declined as a result of sales phasing. However, depletions grew by 3% in 2017.

- *Germany:* depletions grew by 3% in 2017.

The table below sets forth volumes and net sales for 2016, 2017 (estimated) and 2018 (preliminary forecast) for our International business.





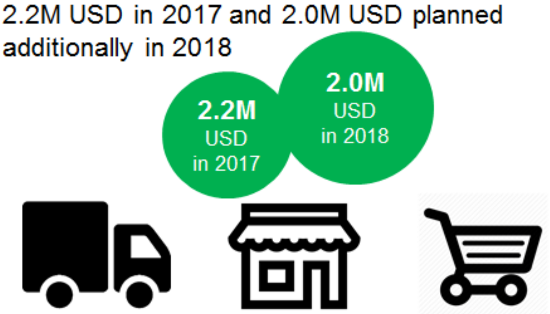
** All financial data based on preliminary numbers, subject to finalization of 2017 closing procedures and financial audit. 2018 data based on preliminary budget figures*

Value Driving Initiatives

We implemented a number of important projects in 2017, which have already had broad positive results in costs saving in 2017 and we expect will continue to have a similar positive effect in 2018[4]

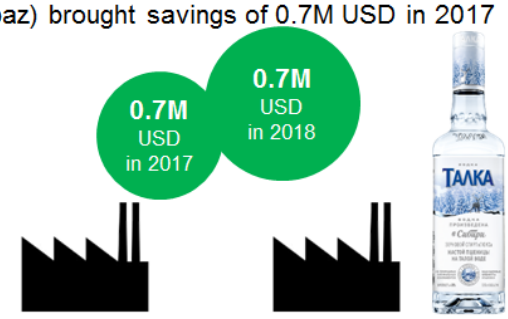
ROUTE TO MARKET SAVINGS

- Route to market project resulted in savings of 2.2M USD in 2017 and 2.0M USD planned additionally in 2018



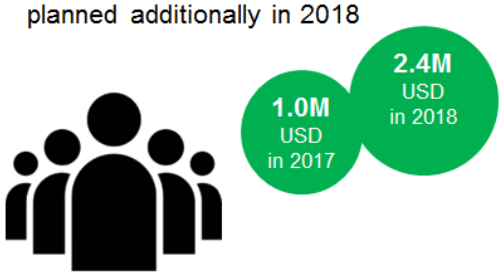
TALKA MULTIPLANT PRODUCTION

- *Talka* multiplant production (SLVZ and Topaz) brought savings of 0.7M USD in 2017



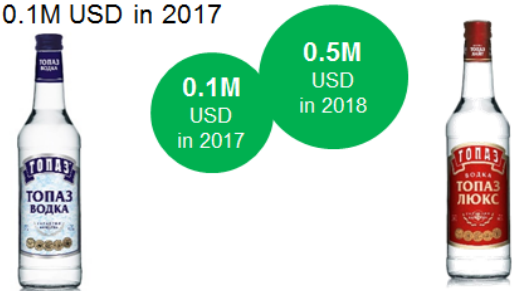
REORIENT ORGANIZATION

- Reorient organization project resulted in savings of 1.0M USD in 2017 and 2.4M USD planned additionally in 2018

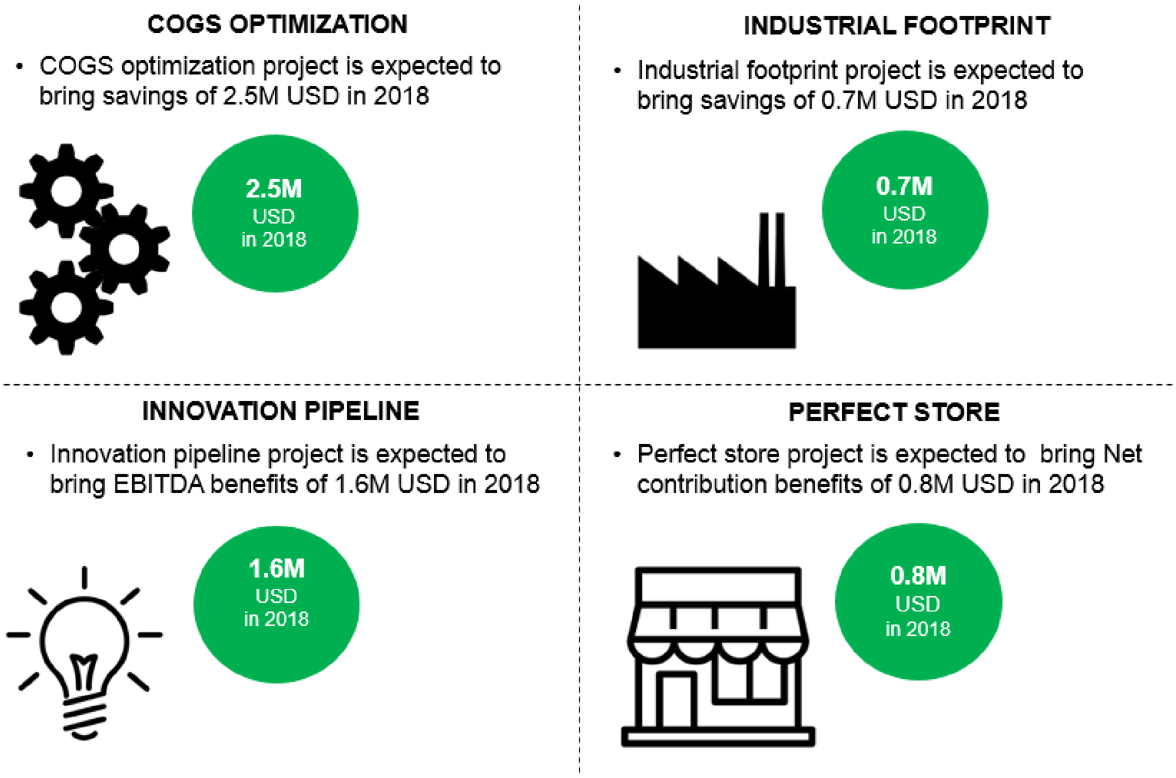


TOPAZ LAUNCH

- New value brand "*Topaz*" has been launched in Q4'17. Expected Net contribution benefit is 0.1M USD in 2017



[4] The estimated effects presented for initiatives for 2017 and 2018 are preliminary unaudited estimates.



Liquidity Update

Roust Corporation made all required payments in Q4 2017, including coupon payments. The Company extended in part the $58.5 million Interim Loan Facility, originally maturing on December 31, 2017, on the following terms: $30 million payable on December 31, 2017 and $28.5 million payable by June 30, 2018.[5]

Cash as of December 31, 2017 was approximately $7 million.

In 2017, Roust refinanced approximately $150 million of local loan facilities (primarily in Russia) at lower interest rates (some loans have been refinanced at interest rates at 4.7-8%). Annualized interest savings amounted to $12.7 million.

We will continue to work on optimization of our bank loan portfolio and interest expenses, with a focus on Poland. Additional financing will allow Roust Corp. to accelerate sales growth and optimization projects and earn additional profit for the benefit of all stakeholders.

Based on the Company's expectations of EBITDA for 2018 (see below), we expect our cash flows to be sufficient to cover expected interest expense and other liquidity requirements for 2018, assuming an extension or refinancing of key facilities.

Our key financial priorities for Q1 2018 include the following:

- We are focused on several initiatives related to the opening of local financing lines in Poland. Our strong Balance sheet in Poland provides solid opportunity to open new local financing lines in Poland in 2018. These initiatives could be facilitated by the pledge of the Company's inventory.

- Our current tax bank guarantee exemption in Poland amounting to approximately $350 million is valid until March 15, 2018. As a rule, on this day the tax office is to issue a new bank guarantee exemption. The Application for exemption was filed by Roust Poland on December 15, 2017. We are well on track with the tax guarantee exemption renewal; currently the Company is in full

[5] If the loan is repaid by April 2018, the extension fee is refundable to Roust.

compliance with the authorities' requirement to be current on tax payables on a daily basis after the application filing.

- We are also focused on further refinancing of operational loans in Russia at lower interest rates (lower by 2-3%) and aim for a refinancing of the remaining part of the interim loan ($28.5 million) by April or June of this year.

Strategic Business Priorities for 2018

- For all markets the key focus in 2018 is to grow profitability margins using the benefit of leading market share positions of Roust's brands in each segment.

- *Poland.* In Poland we aim to maintain a #1 position in all vodka segments, driving growth through innovations, strengthening our competitive advantage and entering new segments. We will also focus on further development of complementary agency brands.

- *Russia.* In Russia, while we dominate in the premium business segment, we are planning further sales growth in the mass and economy vodka segments due to the decline of counterfeit vodka and the expected exit from the market of several low-priced vodka players. We will also continue supplementing the government's efforts to combat illegal vodka production and distribution.

- *International.* Vodka is a popular and large spirits category in international markets and we are planning to capitalize on this trend. We plan to continue the profitable growth of our vodka business in key European countries (UK, Germany, France) and to return to growth in Kazakhstan, CIS and Ukraine by introducing low-price brands (including local production). We are also planning to strengthen sales growth in Asian and African markets and increase sales and profitability in the US market.

- *Agency Brands.* Most of our complementary agency brands are premium brands with high margins for us, and we are planning further development of this business to increase our EBITDA. Sales growth will be driven by growing our whiskey, cognac and wine categories (including a new project – the launch of Gancia still wines, which we will distribute). We also see strong potential for EBITDA increases through further operating expenditures and cost of goods sold (COGS) optimization projects

- *Management/IPO.* The Company is committed to hiring a General Counsel, Head of Compliance and Head of Investor Relations in order to assist with general legal, compliance and investor relations matters for the Company. The Company reaffirms its plans to pursue an IPO by June 2019.

2018 Forecasts

On a preliminary basis, we estimate 2018 reported EBITDA at approximately $105-115 million.

The table below sets forth a breakdown of estimated EBITDA by key business area.

in USD million	**2018**
	BP
POLAND	65-70
RUSSIA	25-35
INTERNATIONAL	20-25
CORPORATE	(10)-(15)
Total	**105-115**

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Cautionary Statement about Forward-Looking Information

This release may contain projections and other forward-looking statements reflecting the Company's current views with respect to future events and financial performance. Forward looking statements included in this report include statements with respect to projected results for 2018, the tax guarantee exemption renewal, expected costs savings, our strategy, our plans with respect our liquidity and other statements with respect to non-historical matters. Forward-looking statements are based on information available to management at the time, and they involve judgments and estimates. These forward-looking statements are made based on expectations and beliefs concerning future events affecting the Company and are subject to various risks, uncertainties and factors relating to Company's operations and business environment, all of which are difficult to predict and many of which are beyond the Company's control, which could cause actual results to differ materially from those matters expressed in or implied by these forward-looking statements. The Company has no duty to, and does not intend to, update or revise the forward-looking statements in this announcement, except as may be required by law.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, Roust Corporation has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ROUST CORPORATION

By: /s/ Pavel Merkul
Pavel Merkul

Chief Executive Officer

Date: January 30, 2018