



ROLLATAINERS
EMERGING EVERYDAY

ROLLATAINERS LIMITED

Registered Office: Plot No. 73-74, Phase-III, Industrial Area, Dharuhera, District Rewari, Haryana-123106

Tel.: 01274-243326, 242220

E-mail: cs.rollatainers@gmail.com **Website:** www.rollatainers.in

CIN: L21014HR1968PLC004844

Ref.No.: RTL/BSE/NSE/2024-25

Date: 14th November 2024

To,

The Secretary BSE Limited Phiroze Jeejeebhoy, Towers Limited Dalal Street, Mumbai - 400001	The Secretary National Stock Exchange Limited, Exchange Plaza Bandra Kurla Complex, Bandra (E) Mumbai - 400 051
Scrip Code: 502448	Symbol: ROLLT

Subject: Outcome of the Board Meeting held today i.e Thursday, November 14, 2024

Dear Sir/Ma'am,

Pursuant to the provision of Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. **Thursday, November 14, 2024**, has inter-alia considered and approved the following matters:

1. Un- Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter and six months ended on September 30, 2024. (Copy Enclosed).
2. Limited Review Report on the aforesaid Financial Results (Standalone and Consolidated) of the Company for the Quarter and six months ended on September 30, 2024, issued by the Statutory Auditors of the Company i.e. M/s Chatterjee & Chatterjee, Chartered Accountants. (Copy Enclosed).
3. Other business matters.

The Board Meeting was commenced at 01:00 P.M. and concluded at 02:00 P.M.

This is for your information and records.

Thanking You,
Yours faithfully,

For Rollatainers Limited

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(Aditi Jain)
Company Secretary and Compliance Officer

ROLLATAINERS LIMITED

Statement of Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended 30th September, 2024

Rupees In "Lakhs"

S.No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income												
	Revenue from operations	10.00	10.00	10.00	20.00	20.00	40.00	-	-	29.40	-	58.80	117.60
	Other income	-	5.09	10.67	5.09	30.53	77.60	-	5.09	10.67	5.09	30.53	79.35
	Total income	10.00	15.09	20.67	25.09	50.53	117.60	-	5.09	40.07	5.09	89.33	196.95
2	Expenses												
	Employee benefits expense	2.43	2.53	2.87	4.96	5.66	11.42	3.43	3.88	6.74	7.31	11.81	19.67
	Finance costs	19.87	29.32	26.82	49.19	52.85	108.94	27.69	36.07	30.76	63.76	86.49	317.62
	Depreciation & amortization	-	-	-	-	-	-	4.89	-	2.53	4.89	5.07	10.10
	Other expenses	6.41	12.39	3.20	18.80	15.00	18.94	14.57	23.65	9.97	38.22	26.88	46.28
	Total expenses	28.71	44.24	32.89	72.95	73.51	139.29	50.59	63.59	50.01	114.18	130.26	393.67
3	Profit /(Loss) before exceptional and extraordinary items and tax (1-2)	(18.71)	(29.15)	(12.22)	(47.86)	(22.98)	(21.69)	(50.59)	(58.50)	(9.94)	(109.09)	(40.93)	(196.72)
4	Share of profit/(loss) of associates and joint ventures	-	-	-	-	-	-	-	-	-	-	-	-
5	Profit/(Loss) before exceptional items and tax(3+4)	(18.71)	(29.15)	(12.22)	(47.86)	(22.98)	(21.69)	(50.59)	(58.50)	(9.94)	(109.09)	(40.93)	(196.72)
6	Exceptional Items	-	-	-	-	-	-	0.00	(44.38)	52.96	(44.38)	52.96	58.46
7	Profit/(Loss) before tax (5-6)	(18.71)	(29.15)	(12.22)	(47.86)	(22.98)	(21.69)	(50.59)	(102.88)	43.02	(153.47)	12.03	(138.26)
8	Tax expense	-	-	-	-	-	-	-	-	-	-	-	-
9	Net Profit / (Loss) form ordinary activities after tax (7+8)	(18.71)	(29.15)	(12.22)	(47.86)	(22.98)	(21.69)	(50.59)	(102.88)	43.02	(153.47)	12.03	(138.26)
10	Other Comprehensive income (OCI)												
	Items that will not be reclassified to profit & Loss	-	-	-	-	-	-	-	-	-	-	-	-
	Revaluation of land and building	-	-	-	-	-	-	-	-	-	-	-	(1,512.62)
11	Total Comprehensive income for the period (9+10)	(18.71)	(29.15)	(12.22)	(47.86)	(22.98)	(21.69)	(50.59)	(102.88)	43.02	(153.47)	12.03	(1,650.88)
12	Minority interest	-	-	-	-	-	-	3.19	7.38	(1.38)	10.57	4.65	(163.31)
13	Net profit/loss after minority interest (11-12)	(18.71)	(29.15)	(12.22)	(47.86)	(22.98)	(21.69)	(47.40)	(95.50)	44.41	(142.90)	16.68	(1,487.58)
14	Paid up equity share capital (face value of Rs 1 / each)	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30
15	Other equity	-	-	-	-	-	(1,425.19)	-	-	-	-	-	(3,265.98)
16	Earning per share (not annualized)												
	Basic and Diluted	(0.01)	(0.01)	(0.00)	(0.02)	(0.01)	(0.01)	(0.02)	(0.04)	0.02	(0.06)	0.01	(0.59)

Notes to financial results:

- 1 The above unaudited financial results have been reviewed and recommended by the Audit Committee on 14th November, 2024 and subsequently have been approved by the Board of Directors of the company at their meeting held on 14th November, 2024. The statutory auditors have carried out Limited Review of the above financial results of the Company
- 2 The Financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of Companies Act, 2013 read with relevant rules thereunder and in terms of regulations of the SEBI (listing obligations and disclosure requirements) Regulations, 2015 (as amended).

- 3 During the period, the company has shown expense under the head exceptional items as detailed below:

	Standalone	Consolidated
i) Balances written off/back (net)	-	(44.38)
Total	-	(44.38)

- 4 A Provisional Attachment Order No. 09/2024, issued via email dated 13.09.2024 by the Deputy Director posted at the Gurugram Zonal Office, Directorate of Enforcement, New Delhi, has been passed against the subsidiary. This order pertains to the provisional attachment of immovable properties held in the Subsidiary's name, vide reference number F.No.ECIR/GNZO/14/2024, dated 05.09.2024, and includes the attachment of shares held by the promoter company. This order, however, does not affect the business operations of the Company.
- 5 In March 2024, the subsidiary company had classified its land and building as "Held for Sale" under Ind AS 105. However, by September 2024, the assets no longer met the criteria for this classification and have been reclassified to "Property, Plant, and Equipment" (PPE). Future depreciation will be charged to the Statement of Profit and Loss.
- 6 The consolidated financial statements include financial statements of the subsidiaries RT Packaging Ltd. and JV Rollainers Toyo Machines Pvt. Ltd. (struck off) .
- 7 The Company's business activities which are primarily leasing and related activities falls within a single reportable segment as the management of the Company views the entire business activities as single segment. Accordingly, there are no additional disclosures to be furnished in accordance with the requirement of Ind AS 108 — Operating Segments with respect to single reportable segment. Also, therefore there are no reportable geographical segment.
- 8 The Company's accumulated losses as on 30th September, 2024 stands at Rs.12,334.79 lakhs. The Group's accumulated losses as on 30th September, 2024 stand at Rs. 20,920.91 lakhs. However, these financial results have been prepared on the going concern basis as the management is confident on the Company's ability to continue as a going concern for a foreseeable future.
- 9 Shareholders in an extraordinary general meeting on 16th May 2024 approved the issue of 11,76,47,070 convertible equity warrants to certain non-promoter entities on a preferential basis at Rs 1.70/- each, aggregating to Rs. 2,000 lacs. The Company is in the process of getting regulatory approval for the same.
- 10 The Board of Directors of the Company in their meeting on 10th May 2024, have proposed variation/alteration in the terms of preference shares of the Company as below:
 - (a) Allotment of 53,63,984 10% Compulsorily Convertible Preference Shares (CCPS) of Re. 1/- each in lieu of existing 1,40,000, 10% Redeemable Non-Convertible Preference Shares (RNCPS) of Rs. 100 each.
 - (b) Allotment of 3,83,14,176 2% Compulsorily Convertible Preference Shares (CCPS) of Re. 1/- each in lieu of existing 10,00,000, 2% Redeemable Non-Convertible Preference Shares (RNCPS) of Rs. 100 each.The proposal was approved by shareholders in extraordinary general meeting on 05th June 2024. The Company is process of obtaining regulatory approval for the same.
- 11 Previous year figures have been regrouped and rearranged wherever necessary to make them comparable with those of current year.

For ROLLAINERS LIMITED

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AARTI JAIN
Chairperson

Date: 14th November 2024**Place: New Delhi**

ROLLATAINERS LIMITED

Statement of Standalone and Consolidated Audited Financial Results for the quarter ended 30th September, 2024

Rupees In "Lakhs"

Particulars	Standalone		Consolidated	
	As at 30.09.2024	As at 31.03.2024	As at 30.09.2024	As at 31.03.2024
A ASSETS				
1 Non-current assets				
(a) Property, plant and equipment	-	-	2,952.66	-
(b) <u>Financial assets</u>				
Investment	-	340.00	-	340.00
(c) Other non-current assets	2,538.71	2,400.71	250.90	112.90
Sub total-Non-current assets	2,538.71	2,740.71	3,203.56	452.90
2 Current assets				
(a) <u>Financial assets</u>				
Trade receivables	455.92	458.42	55.77	204.25
Cash and cash equivalents	5.93	19.13	39.69	27.30
Other bank balances	-	9.31	38.25	47.55
Other current financial assets	-	-	2.52	2.52
(b) Current tax assets (net)	34.48	32.09	53.78	62.80
(c) Other current assets	527.92	567.02	29.54	11.33
Sub total-current assets	1,024.26	1,085.97	219.55	355.75
3 Assets included in disposal group held for sale	-	-	-	2,957.55
TOTAL-ASSETS	3,562.97	3,826.68	3,423.11	3,766.21
(B) EQUITY AND LIABILITIES				
1 Equity				
(a) Equity share capital	2,501.30	2,501.30	2,501.30	2,501.30
(b) Other equity	(1,473.04)	(1,425.19)	(3,408.88)	(3,265.98)
(c) Non controlling interest	-	-	(1,179.78)	(1,169.20)
Sub total-equity	1,028.26	1,076.11	(2,087.35)	(1,933.88)
2 Liabilities				
Non-current liabilities				
(a) <u>Financial liabilities</u>				
Borrowings	1,120.08	1,070.88	3,713.24	3,515.94
Other financial liabilities	-	-	-	54.40
Sub total-Non-current liabilities	1,120.08	1,070.88	3,713.24	3,570.34
Current liabilities				
(a) <u>Financial liabilities</u>				
Trade payables	7.98	6.93	369.19	378.09
(b) Other financial liabilities	1,368.30	1,631.80	1,367.85	1,631.80
(c) Other current liabilities	38.35	40.95	60.18	119.85
Sub total-current liabilities	1,414.63	1,679.68	1,797.23	2,129.75
TOTAL EQUITY AND LIABILITIES	3,562.97	3,826.68	3,423.11	3,766.21

For ROLLATAINERS LIMITED

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Date: 14th November 2024

Place: New Delhi

AARTI JAIN

Chairperson

ROLLATAINERS LIMITED

Cash Flow Statement for the Year Ended 30th September, 2024

(Rs. in Lakhs)

Particulars	Half year ended 30.09.2024	Half year ended 30.09.2023	Half year ended 30.09.2024	Half year ended 30.09.2023
	Stand Alone		Consolidated	
A CASH FLOW FROM OPERATING ACTIVITIES:				
Profit as per profit & loss account (PBT)	(47.86)	(22.98)	(153.47)	12.03
Balances written off/ (back)	-	(10.03)	44.38	(62.99)
Depreciation/amortisation/impairment	-	-	4.89	5.07
Financial expense	49.19	52.85	63.76	86.49
Liabilities written back	-	-	-	-
Interest income	(5.09)	(20.50)	(5.09)	(20.50)
	(3.75)	(0.66)	(45.53)	20.11
Change in current / Non current liabilities:				
(Increase)/decrease in trade receivables	2.50	-	148.48	0.63
(Increase)/decrease in other non- current assets	-	-	-	6.63
(Increase)/decrease in other current assets	(101.29)	(19.50)	(94.74)	(32.62)
(Increase)/decrease in financial assets	-	-	-	-
Increase/(decrease) in trade payable	1.05	(4.25)	(53.29)	(258.14)
Increase/(decrease) in current liabilities	(2.60)	0.62	(59.67)	(29.92)
Increase/(decrease) in other financial liabilities	(263.50)	(0.63)	(372.26)	264.40
Cash generation from operations activities	(367.59)	(24.42)	(477.00)	(28.90)
Tax refund/ (paid)	-	-	-	-
Cash flow before extraordinary items	(367.59)	(24.42)	(477.00)	(28.90)
Net cash from operating activities	(367.59)	(24.42)	(477.00)	(28.90)
B CASH FLOW FROM INVESTING ACTIVITIES				
Sale of investments	340.00	-	340.00	-
Proceeds/(purchase) from maturity of bank deposits and	9.31	-	9.31	-
Interest received & other income	5.09	20.50	5.09	20.50
Net cash from investing activities	354.40	20.50	354.40	20.50
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds of long term borrowings	-	-	135.00	-
Net cash from financing activities	-	-	135.00	-
Net cash flows during the year (A+B+C)	(13.20)	(3.92)	12.39	(8.40)
Loss of control on subsidiary	-	-	-	-
Cash & cash equivalents (opening balance)	19.13	21.75	27.30	48.88
Cash & cash equivalents (closing balance)	5.93	17.82	39.69	40.48

For ROLLATAINERS LIMITED

Aarti Jain

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Date: 14th November 2024
Place: New Delhi

AARTI JAIN
Chairperson

Independent Auditor's Review Report on the Unaudited Quarterly Financial Results and Year to date Results of Rollatainers Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

To
The Board of Directors
Rollatainers Limited

1. Introduction

We have reviewed the accompanying statement of standalone unaudited financial results of Rollatainers Limited ("the Company") for the quarter ended September 30, 2024 and the year-to-date results for the period April 1, 2024 to September 30, 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the accounting principles laid down in the Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.

2. Scope of 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.

Accordingly, we do not express an audit opinion.

3. Conclusion

Based on our review, 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 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.

CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS

4. Material uncertainty related to going concern

As stated in note no. 8 to the accompanying Statement, the Company has incurred a net loss of Rs. 18.71 lakhs and Rs. 47.86 lakhs for the quarter and period ended September 30, 2024 respectively, and accumulated losses as on September 30, 2024 stand at Rs. 12,334.79 lakhs. However, these financial results have been prepared on the going concern basis as the management, based on the cash flow projection, is confident on the Company's ability to continue as a going concern for a foreseeable future.

Our report is not modified in respect of the above-mentioned matter.

5. Emphasis of matter

- a) As disclosed in note no. 4 to the accompanying Statement, Certain immovable properties held in the name of the Subsidiary and shares held by the promoter Company have been provisionally attached by the Deputy Director, Gurugram Zonal office, Directorate of Enforcement, New Delhi in alleged contravention of Violation under Prevention Laundering Act, 2002 vide order no. 09/2024 dated 13.09.2024. As per the information provided by the management, the said Order does not have impact on the business or running operations of the Company. The financial impact of the order, if any, is not ascertainable.
- b) Few bank accounts are dormant and pending for reconciliation. The balances in the same are not material.
- c) Trade payables, trade receivables and other loans and advances given or taken are to subject to reconciliation and confirmation.

Our report is not modified in respect of the above-mentioned matters.

6. As disclosed in note no. 9 to the accompanying Statement, shareholders in their extraordinary general meeting on May 16, 2024 have approved the issue of 11,76,47,070 convertible equity warrants to certain non-promoter entities on a preferential basis of Rs. 1.70/- each aggregating Rs. 2,000 Lakhs. The Company is in the process of getting regulatory approval for the same.

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CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS

7. As disclosed in note no. 10 to the accompanying Statement, pursuant to the meeting held on May 10, 2024 of the board of directors, the Company have proposed variation/alteration in the terms of preference shares of the Company as below:
- a. Allotment of 53,63,984 10% Compulsorily Convertible Preference Shares (CCPS) of Re. 1/- each in lieu of existing 1,40,000, 10% Redeemable Non-Convertible Preference Shares (RNCPS) of Rs. 100 each.
 - b. Allotment of 3,83,14,176 2% Compulsorily Convertible Preference Shares (CCPS) of Re. 1/- each in lieu of existing 10,00,000, 2% Redeemable Non-Convertible Preference Shares (RNCPS) of Rs. 100 each.

The proposal was approved by shareholders in extraordinary general meeting on June 05, 2024. The Company is in process of obtaining regulatory approval for the same.

For Chatterjee & Chatterjee
Chartered Accountants
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Partner
Membership Number: 010878

Place: New Delhi
Date: November 14, 2024

UDIN: 24010878BKHBSH4411

Independent Auditor's Review Report on consolidated unaudited quarterly and year to date financial results of Rolltainers Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Rolltainers Limited

1. Introduction

We have reviewed the accompanying statement of consolidated unaudited financial results of Rolltainers Limited ("the Parent") and its subsidiary (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its joint venture for the quarter ended September 30, 2024 and the year-to-date results for the period April 1, 2024 to September 30, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS

4. The Statement includes the results of the following entities:
 - a). RT Packaging Limited (subsidiary)
 - b). Rollainers Toyo Machines Private Limited (joint venture)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above (except for the joint venture, the results of which have been based on management accounts as mentioned in paragraph 7 below), nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Material uncertainty related to going concern

As stated in note no. 8 to the accompanying Statement, the Group has incurred a net loss of Rs. 50.59 lakhs and Rs. 109.09 lakhs (before adjustment of exceptional items) for the quarter and period ended September 30, 2024 respectively, and accumulated losses as on September 30, 2024 stand at Rs. 20,920.91 lakhs. However, these financial results have been prepared on the going concern basis as the management, based on the cash flow projection, is confident on the Company's ability to continue as a going concern for a foreseeable future.

Our report is not modified in respect of the above-mentioned matter.

7. Emphasis of matter
 - a) As disclosed in note no. 4 to the accompanying Statement, Certain immovable properties held in the name of the Subsidiary and shares held by the promoter Company have been provisionally attached by the Deputy Director, Gurugram Zonal office, Directorate of Enforcement, New Delhi in alleged contravention of Violation under Prevention Laundering Act, 2002 vide order no. 09/2024 dated 13.09.2024. As per the information provided by the management, the said Order does not have impact on the business or running operations of the Company. The financial impact of the order, if any, is not ascertainable.

 - b) The financial results of the joint venture have not been reviewed by the auditors. Further, the joint venture- Rollainers Toyo Machines Private Limited, has been struck off as on the current date.

CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS

- c) Few bank accounts are dormant and pending for reconciliation. The balances in the same are not material.
- d) Trade payables, trade receivables and other loans and advances given or taken are to subject to reconciliation and confirmation.

Our report is not modified in respect of the above-mentioned matters.

- 8. As disclosed in note no. 9 to the accompanying Statement, shareholders in their extraordinary general meeting on May 16, 2024 have approved the issue of 11,76,47,070 convertible equity warrants to certain non-promoter entities on a preferential basis of Rs. 1.70/- each aggregating Rs. 2,000 Lakhs. The Company is in the process of getting regulatory approval for the same.
- 9. As disclosed in note no. 10 to the accompanying Statement, pursuant to the meeting held on May 10, 2024 of the board of directors, the Company have proposed variation/alteration in the terms of preference shares of the Company as below:
 - a. Allotment of 53,63,984 10% Compulsorily Convertible Preference Shares (CCPS) of Re. 1/- each in lieu of existing 1,40,000, 10% Redeemable Non-Convertible Preference Shares (RNCPS) of Rs. 100 each.
 - b. Allotment of 3,83,14,176 2% Compulsorily Convertible Preference Shares (CCPS) of Re. 1/- each in lieu of existing 10,00,000, 2% Redeemable Non-Convertible Preference Shares (RNCPS) of Rs. 100 each.

The proposal was approved by shareholders in extraordinary general meeting on June 05, 2024. The Company is in process of obtaining regulatory approval for the same.

For Chatterjee & Chatterjee
Chartered Accountants
Firm registration no: 001109C

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BD Gujrati
Partner
Membership Number: 010878

Place: New Delhi
Date: November 14, 2024

UDIN: 24010878BKHBSI1073