



ROLLAINERS LIMITED

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

Tel.: 01274-243326, 242220

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

CIN: L21014HR1968PLC004844

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

Date: 14th August 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 Wednesday, August 14,2024

Dear Sir/Ma'am,

Pursuant to the provision of Regulation 30 and 33 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. **Wednesday, 14th August ,2024**, has inter-alia considered and approved the following matters:

1. Un- Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter ended on June 30, 2024. (Copy Enclosed).
2. Limited Review Report on the aforesaid Financial Results (Standalone and Consolidated) of the Company for the Quarter ended on June 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 03:00 P.M. and concluded at 03:30 P.M.

This is for your information and records.

**Thanking You,
Yours faithfully,**

For Rollainers Limited

(Aditi Jain)
Company Secretary and Compliance Officer
Encl: As Stated Above

ROLLATAINERS LIMITED

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

Rupees In "Lakhs"

S.No.	Particulars	Standalone				Consolidated			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30.06.2024	31.03.2024	30.06.2023	31.03.2024	30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
1	Income								
	Revenue from operations	10.00	10.00	10.00	40.00	-	29.40	29.40	117.60
	Other income	5.09	24.32	19.86	77.60	5.09	25.66	19.86	79.35
	Total income	15.09	34.32	29.86	117.60	5.09	55.06	49.26	196.95
2	Expenses								
	Employee benefits expense	2.53	2.88	2.79	11.42	3.88	3.93	5.07	19.67
	Finance costs	29.32	28.46	26.03	108.94	36.07	198.15	55.73	317.62
	Depreciation & amortization	-	-	-	-	-	2.49	2.54	10.10
	Other expenses	12.39	2.14	11.80	18.94	23.65	10.56	16.91	46.28
	Total expenses	44.24	33.48	40.62	139.29	63.59	215.13	80.24	393.67
3	Profit / (Loss) before exceptional and extraordinary items and tax (1-2)	(29.15)	0.84	(10.76)	(21.69)	(58.50)	(160.08)	(30.99)	(196.72)
4	Share of profit/(loss) of associates and joint ventures	-	-	-	-	-	-	-	-
5	Profit/(Loss) before exceptional items and tax(3+4)	(29.15)	0.84	(10.76)	(21.69)	(58.50)	(160.08)	(30.99)	(196.72)
6	Exceptional Items	-	-	-	-	(44.38)	3.59	-	58.46
7	Profit/(Loss) before tax (5-6)	(29.15)	0.84	(10.76)	(21.69)	(102.88)	(156.48)	(30.99)	(138.26)
8	Tax expense								
9	Net Profit / (Loss) form ordinary activities after tax (7+8)	(29.15)	0.84	(10.76)	(21.69)	(102.88)	(156.48)	(30.99)	(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)	(29.15)	0.84	(10.76)	(21.69)	(102.88)	(156.48)	(30.99)	(1,650.88)
12	Minority interest	-	-	-	-	7.38	(3.57)	6.03	(163.31)
13	Net profit/loss after minority interest (11-12)	(29.15)	0.84	(10.76)	(21.69)	(95.50)	(152.91)	(37.02)	(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
15	Other equity	-	-	-	(1,425.19)	-	-	-	(3,430.10)
16	Earning per share (not annualized)								
	Basic and Diluted	(0.01)	0.00	(0.00)	(0.01)	(0.04)	(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 Aug, 2024 and subsequently have been approved by the Board of Directors of the company at their meeting held on 14th Aug, 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 year, 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 The consolidated financial statements include financial statements of the subsidiaries RT Packaging Ltd. and JV Rollainers Toyo Machines Pvt. Ltd. (struck off) .
- 5 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.
- 6 The Company's accumulated losses as on 30th June, 2024 stands at Rs.12,316.08 lakhs. The Group's accumulated losses as on 30th June, 2024 stand at Rs. 20,709.38 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.
- 7 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.
- 8 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.
- 9 Previous year figures have been regrouped and rearranged wherever necessary to make them comparable with those of current year.

For ROLLATAINERS LIMITED

Aarti Jain

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AARTI JAIN

Chairperson

Date: 14th August 2024

Place: New Delhi



Independent Auditor's Review Report on the Unaudited Quarterly Financial 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 June 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. 6 to the accompanying Statement, the Company has incurred a net loss of Rs. 29.15 lakhs for the quarter ended June 30, 2024 and accumulated losses as on June 30, 2024 stand at Rs. 12,316.08 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) Few bank accounts are dormant and pending for reconciliation. The balances in the same are not material.
- b) Trade payables, trade receivables and other loans and advances given or taken are to subject for reconciliation and confirmation.

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

6. As disclosed in note no. 7 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. 8 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: August 14, 2024

UDIN: 24010878BKHBRI1117



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

To
The Board of Directors
Rollatainers Limited

1. Introduction

We have reviewed the accompanying statement of consolidated unaudited financial results of Rollatainers Limited ("the Parent") and its subsidiaries (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 associates and joint ventures for the quarter ended June 30, 2024, 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). Rollatainers Toyo Machines Private Limited (joint venture)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to 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. 6 to the accompanying Statement, the Group has incurred a net loss of Rs. 58.50 lakhs (before adjustment of exceptional items) for the quarter ended June 30, 2024 and accumulated losses amounting to Rs. 20,709.38 lakhs as on June 30, 2024. 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) The financial results of the joint venture have not been reviewed by the auditors. Further, the joint venture- Rollatainers Toyo Machines Private Limited has been struck off as on the current date.
 - 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.

8. As disclosed in note no. 7 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.

**CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS**

9. As disclosed in note no. 8 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: August 14, 2024

UDIN: 24010878BKHBRH6513