



**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: www.rollatainers.in  
CIN: L21014HR1968PLC004844

Ref.No.: RTL/BSE/NSE/2020-21

Date: 14<sup>th</sup> August 2020

To

<b>The Secretary BSE Limited Phiroze Jeejeebhoy, Towers Limited Dalal Street, Mumbai - 4000 01</b>	<b>The Secretary National Stock Exchange Limited Exchange Plaza Bandra Kurla Complex Bandra (E) Mumbai - 400 051</b>
<b>Scrip Code: 502448</b>	<b>Symbol: ROLLT</b>

**Sub: Outcome of Board Meeting - Audited Financial Results (Standalone and Consolidated) for the quarter and year ended March 31<sup>st</sup>, 2020 under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Ma'am,

Pursuant to the provisions of Regulation 30 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. Friday, August 14<sup>th</sup>, 2020 has *inter-alia* approved the Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter and year ended March 31<sup>st</sup>, 2020. Consequent to the same, we enclose, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following:

1. The Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter and year ended on March 31<sup>st</sup>, 2020 including cash flow statement.
2. Audited Report on the aforesaid audited Financial Results (Standalone and Consolidated) of the Company for the Quarter and year ended on March 31<sup>st</sup>, 2020.

The meeting of the Board of Directors held today, commenced at 4:00 P.M. and concluded at 06:30 PM

Please take the above on record.

Thanking You,  
Yours Faithfully

**For Rollatainers Limited**

**Pyush Gupta  
Whole Time Director  
DIN: 03392865**

**ROLLTAINERS LIMITED**  
**Statement of Standalone and Consolidated Audited Financial Results for the quarter and year ended 31st March, 2020**

Rupees in "Lakhs"

S.No.	Particulars	Standalone					Consolidated				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019	31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
		Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
1	<b>Income</b>										
	Revenue from operations	10.00	19.00	40.00	59.59	40.00	3,129.84	3,858.00	2,958.45	14,228.84	13,534.74
	Other Income	10.93	11.00	34.90	45.04	35.32	91.18	40.00	259.45	244.18	317.03
	<b>Total Revenue</b>	<b>20.93</b>	<b>30.00</b>	<b>74.90</b>	<b>104.63</b>	<b>75.32</b>	<b>3,221.02</b>	<b>3,898.00</b>	<b>3,217.90</b>	<b>14,473.02</b>	<b>13,851.78</b>
2	<b>Expenses</b>										
	Cost of Material consumed	(0.00)	9.00	-	18.76	-	1,423.95	1,998.00	1,334.00	7,210.95	6,898.48
	Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-	172.13	(20.00)	(14.00)	189.13	(51.68)
	Employee Benefits Expense	0.07	-	15.00	23.38	52.53	772.41	704.00	729.00	2,842.41	2,675.55
	Finance Costs	14.45	15.00	13.00	55.30	49.89	254.14	171.00	(188.00)	687.14	118.61
	Depreciation & Amortization Expenses	-	-	-	-	0.40	646.06	683.00	240.00	2,575.06	1,401.33
	Other Expenses	3.59	14.00	33.00	51.49	85.45	762.90	797.00	1,006.00	3,258.90	4,591.19
	<b>Total Expenses</b>	<b>18.11</b>	<b>38.00</b>	<b>61.00</b>	<b>148.93</b>	<b>188.27</b>	<b>4,031.59</b>	<b>4,333.00</b>	<b>3,107.00</b>	<b>16,763.59</b>	<b>15,633.47</b>
3	<b>Profit/(Loss) before exceptional and extraordinary items and tax (1-2)</b>	<b>2.82</b>	<b>(8.00)</b>	<b>13.90</b>	<b>(44.30)</b>	<b>(112.94)</b>	<b>(810.57)</b>	<b>(435.00)</b>	<b>110.90</b>	<b>(2,290.57)</b>	<b>(1,780.70)</b>
4	Share of profit/(loss) of associates and joint ventures	-	-	-	-	-	(29.65)	-	-	(29.71)	-
5	<b>Profit/(Loss) before exceptional items and tax(3+4)</b>	<b>2.82</b>	<b>(8.00)</b>	<b>13.90</b>	<b>(44.30)</b>	<b>(112.94)</b>	<b>(840.22)</b>	<b>(435.00)</b>	<b>110.90</b>	<b>(2,320.27)</b>	<b>(1,780.70)</b>
6	<b>Exceptional Items</b>	<b>0.00</b>	<b>-</b>	<b>(7,127.00)</b>	<b>58.37</b>	<b>(7,256.64)</b>	<b>(0.45)</b>	<b>-</b>	<b>68.00</b>	<b>0.55</b>	<b>68.20</b>
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>2.83</b>	<b>(8.00)</b>	<b>(7,113.10)</b>	<b>14.08</b>	<b>(7,369.58)</b>	<b>(840.67)</b>	<b>(435.00)</b>	<b>178.90</b>	<b>(2,319.72)</b>	<b>(1,713.50)</b>
8	<b>Tax expense</b>										
	Current Tax	-	-	-	-	-	(14.81)	6.00	(3.00)	(8.81)	(3.00)
	Deferred Tax	-	-	(1,200.00)	-	(611.23)	(59.00)	59.00	(1,255.00)	-	(665.51)
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>(1,200.00)</b>	<b>-</b>	<b>(611.23)</b>	<b>(73.81)</b>	<b>65.00</b>	<b>(1,258.00)</b>	<b>(8.81)</b>	<b>(668.51)</b>
9	<b>Net Profit / (Loss) form ordinary activities after tax (7+8)</b>	<b>2.83</b>	<b>(8.00)</b>	<b>(8,313.10)</b>	<b>14.08</b>	<b>(7,980.81)</b>	<b>(914.48)</b>	<b>(370.00)</b>	<b>(1,079.10)</b>	<b>(2,328.54)</b>	<b>(2,382.01)</b>
10	<b>Other Comprehensive income (OCI)</b>										
	Items that will not be reclassified to profit & Loss	-	-	0.04	-	0.04	(3.34)	2.00	10.00	(3.34)	3.00
	Income tax on items that will not be reclassified	-	-	(0.01)	-	(0.01)	3.54	-	(2.00)	6.54	5.00
	<b>Total other Comprehensive income (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>0.03</b>	<b>-</b>	<b>0.03</b>	<b>0.21</b>	<b>2.00</b>	<b>8.00</b>	<b>3.21</b>	<b>8.00</b>
11	<b>Total Comprehensive income for the period (9+10)</b>	<b>2.83</b>	<b>(8.00)</b>	<b>(8,313.07)</b>	<b>14.08</b>	<b>(7,980.78)</b>	<b>(914.28)</b>	<b>(368.00)</b>	<b>(1,071.10)</b>	<b>(2,325.33)</b>	<b>(2,374.01)</b>
12	Profit/Loss from discontinued operation	-	-	-	-	-	-	-	-	-	-
13	<b>Net Profit /Loss for the period (11+12)</b>	<b>2.83</b>	<b>(8.00)</b>	<b>(8,313.07)</b>	<b>14.08</b>	<b>(7,980.78)</b>	<b>(914.28)</b>	<b>(368.00)</b>	<b>(1,071.10)</b>	<b>(2,325.33)</b>	<b>(2,374.01)</b>
14	Minority Interest	-	-	-	-	-	(98.57)	(54.00)	(222.00)	(281.57)	(222.03)
15	<b>Net Profit/loss after Minority Interest (13-14)</b>	<b>2.83</b>	<b>(8.00)</b>	<b>(8,313.07)</b>	<b>14.08</b>	<b>(7,980.78)</b>	<b>(815.71)</b>	<b>(314.00)</b>	<b>(849.10)</b>	<b>(2,043.76)</b>	<b>(2,151.98)</b>
16	Paid up Equity share capital (face value of Rs 1 / each)	2,501.00	2,501.00	2,501.00	2,501.00	2,501.00	2,501.00	2,501.00	2,501.00	2,501.00	2,501.00
17	Other equity	-	-	-	(650.25)	(664.00)	-	-	-	3,485.03	3,300.00
18	Earning Per share for Continuing Operations <b>basic and Diluted</b>	0.001	(0.003)	(3.32)	0.01	(3.19)	(0.33)	(0.13)	(0.34)	(0.82)	(0.86)

**Notes to financial results:**

- The above Audited financial results have been reviewed and recommended by the Audit Committee on 14th August, 2020 and subsequently have been approved by the Board of Directors of the company at their meeting held on 14th August, 2020.
- 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).
- During the year, company has shown expense under the head Exceptional Items of Rs.0.55 lakhs, details given below:
 

i) Old balance write back	58.37
ii) Profit (Loss) on Sale of Fixed Assets	-57.82
- Previous year figures have been regrouped and rearranged wherever necessary to make them comparable with those of current year.
- The figures for the quarter ended 31st March, 2020 are the balancing figures between the audited figures of year ending 31st March, 2020 and the unaudited published figure upto nine months ended on 31st December, 2019 of the relevant financial year.
- The Consolidated Financial Statements Include Financial Statements of the subsidiaries RT Packaging Ltd., Boutonniere Hospitality Pvt. Ltd. and JV Rollainers Toyo Machines Pvt. Ltd.
- "The COVID-19 pandemic outbreak across the nation and worldwide and Consequential nationwide lock down imposed since March 24, 2020, has caused a significant decline and volatility in the global as well as Indian Financial markets and slowdown in the economic activities. For the Company, the focus immediately shifted to ensuring the health and well-being of all employees. The Company is sensitive about the impact of the Pandemic on its business operations, which will be realized only in the future financial results of the Company."

**Segment wise Revenue, Results, Capital Employed (Consolidated):**

Particulars	Rupees in "Lakhs"					
	Year Ended		Quarter ended			
	31.03.2020	31.03.2019	31-3-20	31-3-19	31-12-19	
<b>Segment Revenue</b>						
a) Packaging	6,466	6,222	1,570	1,480	1,651	
b) Food	8,007	7,630	1,652	1,737	2,246	
<b>Total</b>	<b>14,473</b>	<b>13,852</b>	<b>3,222</b>	<b>3,217</b>	<b>3,897</b>	
<b>Segment Results [Profit/(Loss) before Tax and Interest]</b>						
a) Packaging	(1,515)	(2,272)	(421)	(754)	(327)	
b) Food	(88)	677	(133)	745	63	
<b>Total</b>	<b>(1,603)</b>	<b>(1,595)</b>	<b>(554)</b>	<b>(9)</b>	<b>(264)</b>	
Less : Interest	687	119	254	(188)	171	
<b>Profit before Tax</b>	<b>(2,290)</b>	<b>(1,714)</b>	<b>(809)</b>	<b>179</b>	<b>(435)</b>	
<b>Capital Assets</b>						
a) Packaging	17,083	20,474	17,083	20,474	19,070	
b) Food	25,756	3,336	25,756	3,336	8,536	
<b>Total</b>	<b>42,839</b>	<b>23,810</b>	<b>42,839</b>	<b>23,810</b>	<b>27,606</b>	
<b>Segment Liabilities</b>						
a) Packaging	13,559	15,309	13,559	15,309	15,037	
b) Food	22,890	2,013	22,890	2,013	7,507	
<b>Total</b>	<b>36,449</b>	<b>17,321</b>	<b>36,449</b>	<b>17,322</b>	<b>22,543</b>	

**ROLLATAINERS LIMITED**

**Statement of Standalone and Consolidated Audited Financial Results for the quarter and year ended 31st March, 2020**

Rupees in "Lakhs"

Particulars	STANDALONE		CONSOLIDATED	
	As at 31.03.2020	As at 31.03.2019	As at 31.03.2020	As at 31.03.2019
<b>A ASSETS</b>				
<b>1 Non-Current Assets</b>				
(a) Property, Plant and Equipment	74.94	74.94	13,809.91	9,954.00
(b) Right to use assets	-	-	4,219.79	
(c) Capital work-in-progress	44.54	44.54	94.85	94.85
(d) Goodwill	-	-	1,954.16	1,954.16
(e) Other Intangible assets	-	-	4,233.66	20.49
(f) <u>Financial Assets</u>				
Investment	6,160.96	6,160.96	6,277.26	460.96
Other financial assets	-	-	476.41	343.75
(f) Deferred Tax Assets (net)	406.80	406.80	1,376.42	1,376.42
(g) Other Non-current Assets	70.71	70.71	331.62	1,455.55
<b>Sub Total-Non-Current Assets</b>	<b>6,757.95</b>	<b>6,757.95</b>	<b>32,774.07</b>	<b>15,660.18</b>
<b>2 Current Assets</b>				
(a) Inventories	-	-	2,189.45	2,458.54
(b) <u>Financial Assets</u>				
Trade Receivables	3,473.83	3,471.23	4,600.24	4,458.77
Cash and Cash Equivalents	32.93	21.37	500.74	411.14
Other Current Financial Assets	-	-	558.77	324.90
(c) Current Tax Assets (Net)	65.50	72.59	199.73	203.17
(d) Other Current Assets	550.57	2,934.48	2,016.40	292.85
<b>Sub Total-Current Assets</b>	<b>4,122.83</b>	<b>6,499.67</b>	<b>10,065.32</b>	<b>8,149.37</b>
<b>TOTAL-ASSETS</b>	<b>10,880.78</b>	<b>13,257.61</b>	<b>42,839.39</b>	<b>23,809.55</b>
<b>(B) EQUITY AND LIABILITIES</b>				
<b>1 Equity</b>				
(a) Equity Share Capital	2,501.30	2,501.30	2,500.84	2,501.30
(b) Other Equity	(650.25)	(664.32)	3,485.03	3,299.80
(b) Non Controlling Interest	-	-	404.63	686.20
<b>Sub Total-Equity</b>	<b>1,851.05</b>	<b>1,836.98</b>	<b>6,390.50</b>	<b>6,487.29</b>
<b>2 Liabilities</b>				
<b>Non-Current Liabilities</b>				
(a) <u>Financial Liabilities</u>				
Borrowings	495.39	440.09	7,196.85	2,193.03
Other financial liabilities	92.42	117.98	3,159.46	157.98
(b) Deferred Tax Liabilities (Net)	-	-	-	-
(c) Provisions	-	54.68	358.16	330.88
(d) Other Non-Current Liabilities	-	-	-	-
<b>Sub Total-Non-Current Liabilities</b>	<b>587.81</b>	<b>612.75</b>	<b>10,714.46</b>	<b>2,681.88</b>
<b>Current Liabilities</b>				
(a) <u>Financial Liabilities</u>				
Borrowings	-	-	9,187.25	-
Trade Payables	1,913.50	2,002.23	5,413.52	4,906.44
(b) Other Financial Liabilities	6,528.42	8,805.59	1,732.47	226.73
(c) Other Current Liabilities	-	-	9,194.36	9,226.99
(d) Provisions	-	0.06	206.83	280.21
(e) Current Tax Liabilities (Net)	-	-	-	-
<b>Sub Total-Current Liabilities</b>	<b>8,441.92</b>	<b>10,807.88</b>	<b>25,734.43</b>	<b>14,640.37</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>10,880.78</b>	<b>13,257.61</b>	<b>42,839.40</b>	<b>23,809.55</b>
	<b>-0</b>	<b>-0</b>	<b>-0.00</b>	<b>0.00</b>

For ROLLATAINERS LIMITED

**PYUSH  
GUPTA**

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PYUSH GUPTA  
Date: 2020.08.14  
18:27:30 +05'30'

**PYUSH GUPTA**

**Whole Time Director**

**DIN :03392865**

Date: 14-August-2020

Place: New Delhi

**ROLLATAINERS LIMITED**

**Consolidated Cash Flow Statement for the Year Ended 31st March, 2020**

(Rs. in Lakhs)

Particulars	As at	As at 31.03.2019	As at	As at 31.03.2019
	31.03.2020		31.03.2020	
	Stand Alone		Consolidated	
<b>A CASH FLOW FROM OPERATING ACTIVITIES:</b>				
Profit as per Profit & Loss Account (PBT)	14.08	(7,369.58)	(2,290.57)	(1,713.74)
Add: Exceptional items	(58.37)	7,256.64	(16.77)	(68.20)
Add: Depreciation/Amortisation and Impairment		0.40	2,590.81	1,401.33
Add: Financial Expenses	55.30	49.89	687.14	118.61
Add: Loss on sale of property, plant and equipment	-		3.07	
Gain on sale of Investment	-		(1.87)	
Interest income	(45.04)	(32.64)	(151.43)	(317.03)
Excess Provisions written Back	-		(61.75)	
Balances written off/ provided for	-		60.55	
Gain on settlement/remesurement of financial asset fair valuation	-		(8.36)	
Less: Ind AS effect on defined benefits			-	10.47
Less: Interest Received & Other Income				
	<b>(34.03)</b>	<b>(95.30)</b>	<b>810.82</b>	<b>(568.57)</b>
<b>Change in Current / Non Current Liabilities:</b>				
(Increase)/Decrease in Inventories	-		269.09	78.77
(Increase)/Decrease in Trade Receivables	(2.60)	1,112.15	(111.30)	983.37
(Increase)/Decrease in Other Non- Current Assets	-	48.26	(194.13)	(830.74)
(Increase)/Decrease in Other Current Assets	2,496.79	1,597.65	2,435.20	(100.52)
(Increase)/decrease in short term financial assets	-		(13.27)	
Increase/(Decrease) in Trade Payable	(85.11)	(551.67)	475.32	277.66
Increase/(Decrease) in Current Liabilities	(25.56)	(1,750.89)	41.96	(1,608.29)
Increase/(Decrease) in Other Financial Liabilities	(2,345.02)		(2,252.45)	(763.06)
Increase/(Decrease) in Provisions	-	0.23	46.76	32.42
<b>Cash generation from operations activities</b>	<b>4.47</b>	<b>360.42</b>	<b>1,507.99</b>	<b>(2,498.96)</b>
Tax refund/ (paid)	7.09		(12.56)	<b>(3.00)</b>
<b>Cash flow before extraordinary items</b>	<b>11.56</b>	<b>360.42</b>	<b>1,495.43</b>	<b>(2,501.96)</b>
<b>Net cash from operating activities</b>	<b>11.56</b>	<b>360.42</b>	<b>1,495.43</b>	<b>(2,501.96)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>				
Addition to Fixed Assets	-		(260.52)	(168.30)
Proceeds from return of capital advances	-		820.00	
Sale of Fixed assets	-		25.19	(8.33)
Sale of investments	-		-	764.62
Proceeds/(purchase) from maturity of bank deposits and other balances (having matur	(8.53)		(83.90)	
Interest Received & Other income	-	32.64	54.77	317.03
Change in investment		(436.63)		
<b>Net Cash from Investing activities</b>	<b>(8.53)</b>	<b>(403.99)</b>	<b>555.53</b>	<b>905.03</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>				
Increase in Capital from Minority Shareholders	-		-	1,491.66
Proceeds from issue of Convertible Debenture	-		1,577.60	
Proceeds from loan from Director	-		31.12	
Proceeds from payment of lease liability	-		(1,233.06)	
Repayment of Borrowing	-		(2,426.05)	
Repayment/disbursement of long term borrowings	-	49.78	-	117.53
Finance Charges Paid	-	(49.89)	-	(118.61)
<b>Net Cash from financing activities</b>	<b>-</b>	<b>(0.11)</b>	<b>(2,050.40)</b>	<b>1,490.59</b>
<b>Net cash flows during the year (A+B+C)</b>	<b>3.03</b>	<b>(43.68)</b>	<b>0.57</b>	<b>(106.35)</b>
<b>Cash &amp; cash equivalents (opening balance)</b>	<b>21.37</b>	<b>65.03</b>	<b>411.18</b>	<b>517.48</b>
<b>Cash balance of subsidiary acquired during the year</b>			1.78	
<b>Cash &amp; cash equivalents (closing balance)</b>	<b>24.40</b>	<b>21.35</b>	<b>413.53</b>	<b>411.13</b>

For ROLLATAINERS LIMITED

Digitally signed by PYUSH  
GUPTA  
Date: 2020.08.14 17:52:03  
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PYUSH GUPTA

Whole Time Director

DIN: 03392865

Date: 14-August-2020

Place: New Delhi



**RAJ GUPTA & CO.**

**Chartered Accountants**

**Head Off: 3049/1 Sector 38-D**

Chandigarh - 160036

Phone (0161)2430089, 9815643637

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**Delhi off: F-6, Shopping  
Centre-1, Mansarovar Garden,  
New Delhi - 110015**

**Independent Auditor's report on Standalone Audited Financial Results of the company pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 for the year ended March 31, 2020**

To

The Board of Directors of

ROLLATAINERS LIMITED

We, the Statutory Auditors, of the Company have audited and reviewed the accompanying statement of Standalone audited financial results of M/s ROLLATAINERS LIMITED ('the company'), for the year ended March 31, 2020 ('the statement') being submitted by the company pursuant to the requirements 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 figures for the quarter ended March 31, 2020 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2020 and the published year to date figures upto December 31, 2019, being the date of the end of the third quarter of the current financial year. Also, the figures upto the end of the third quarter had only been reviewed and not subjected to audit.

This Statement, which is the responsibility of the company's management, which has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 ("the Act") and published year to date figures up to the end of third quarter of the financial year prepared in accordance with recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under section 133 of the Act, and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016. Our responsibility is to express an opinion on the Statements based on our audit of such Standalone Ind AS financial statements made by the management and our review of Standalone financial results for the nine-months period ended December 31, 2019.





**RAJ GUPTA & CO.**

**Chartered Accountants**

**Head Off:** 3049/1 Sector 38-D

Chandigarh - 160036

Phone (0161)2430089, 9815643637

E-mail: carajguptaco@gmail.com

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**Admin off:** 271, Maya Nagar,  
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Ludhiana-141001

**Delhi off:** F-6, Shopping  
Centre-1, Mansarovar Garden,  
New Delhi - 110015

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of the Chartered Accountants of India, Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the statement that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates, as well as evaluating the overall presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the statement.

- (i) In our opinion and to best of our information and according to the explanations given to us, the statement:
- (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016: and
- (iii) gives a true and fair view, in conformity with the aforesaid Indian Accounting Standards and other principles generally accepted in India of the total comprehensive income and other information of the company for the year ended March 31, 2020.





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**Emphasis of Matter**

We draw attention to the following:

- Trade Payables, Security Deposit from Customers & Advances taken from Customers, are subject to confirmation/reconciliation.
- Exceptional items include the reversal of provision of employee benefits and provisions of expenses.

PLACE: New Delhi  
DATED:14.06.2019

UDIN: 20017039AAAADJ5605

For Raj Gupta & Co.  
CHARTERED ACCOUNTANTS

Raj Kumar Gupta  
Partner

Membership No. 017039





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## INDEPENDENT AUDITORS' REPORT

To

The Board of Directors of

ROLLATAINERS LIMITED

We, the Statutory Auditors, of the Company have audited and reviewed the accompanying statement of Consolidated audited financial results of M/s ROLLATAINERS LIMITED ('the company'), for the year ended March 31, 2020 ('the statement') being submitted by the company pursuant to the requirements 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 figures for the quarter ended March 31, 2020 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2020 and the published year to date figures upto December 31, 2019, being the date of the end of the third quarter of the current financial year. Also, the figures upto the end of the third quarter had only been reviewed and not subjected to audit.

This Statement, which is the responsibility of the company's management, has been compiled from the related standalone and consolidated financial statements which has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 ("the Act") and published year to date figures up to the end of third quarter of the financial year prepared in accordance with recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under section 133 of the Act, and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016. Our responsibility is to express an opinion on the Statements based on our audit of such Consolidated Ind AS financial statements made by the management and our review of Consolidated financial results for the nine-months period ended December 31, 2019.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of the Chartered Accountants of India, Those Standards require that we comply with ethical requirements







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and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the statement that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates, as well as evaluating the overall presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the statement.

- I. In our opinion and to best of our information and according to the explanations given to us, and based on the audited financial statements and the other financial information provided to us by the management of the subsidiaries and joint venture referred to in Paragraph below, the statement:
  - a) Includes the Financial statements / consolidated financial statements for the year ended 31 march 2020, of the following entities:

**Subsidiaries:**

1 RT Packaging Ltd.

2 Boutonnaiere Hospitality Pvt Ltd.

**Joint Venture:**

Rolltainers Toyo Machines Pvt Ltd.

- b) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016: and





**RAJ GUPTA & CO.**

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- c) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other principles generally accepted in India of the total comprehensive income and other information of the company for the year ended March 31, 2020.

**Emphasis of Matter**

We draw attention to the following:

- Trade Payables, Security Deposit from Customers & Advances taken from Customers, are subject to confirmation/reconciliation.
- Exceptional items include the reversal of provision of employee benefits and provisions of expenses.

**PLACE: New Delhi**

**DATED: 14.06.2019**

**UDIN:20017039AAAADI7288**

**For Raj Gupta & Co.  
CHARTERED ACCOUNTANTS**

  
**Raj Kumar Gupta**  
**Partner**  
**Membership No. 017039**

