



**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: RTL/BSE/NSE/2019-20**

**Dated: September 13, 2019**

The Manager Listing Department <b>BSE Limited,</b> Phiroze Jee Jee Bhoy Towers, Dalal Street, Mumbai – 400001	The Secretary <b>The National Stock Exchange of India Limited,</b> “Exchange Plaza”, 5th Floor, Plot No. C/1, G-Block, Bandra – Kurla Complex, Bandra (E), Mumbai-400051
<b>BSE SECURITY CODE: 502448</b>	<b>NSE TRADING SYMBOL: ROLLT</b>

**Sub:- Revision in Audited Financial Results (Consolidated) of Rollatainers Limited for the Quarter and year ended March 31, 2019.**

Dear Sir/Madam,

This is with reference to our letter dated June 29, 2019 through which the Company had submitted the Audited financial results (Standalone & Consolidated) of Rollatainers Limited for the Quarter and year ended March 31, 2019, we hereby submit the revised Consolidated Audited financial results for the Quarter and year ended March 31, 2019 with the following revision:

- 1) In Consolidated Audited Financial Results for the Quarter and year ended March 31, 2019, there is a typographical error in the other expenses and exceptional items i.e. other expenses of Rs. 1006 lakhs was by mistake shown as Rs. 1046 lakhs and exceptional items (income) of Rs. 68 lakhs was by mistake shown as Rs. 354 lakhs. The corresponding impact has been taken in the segment reporting as well. However, the figures (including Profit/Loss) were correctly added to the Reserves in the Statement of Assets and liabilities for the year ended 31.03.2019. Hence there is no change in the Statement of Assets and Liabilities for the year ended 31.03.2019.

We are enclosing herewith the Revised Consolidated Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2019 along with Statement of Assets & Liabilities as on that date, and the Auditors Report on the aforesaid Audited Results.

Thanking You,  
For **ROLLATAINERS LIMITED**

*Aarti Jain*

**AARTI JAIN**  
**CHAIRPERSON**  
**DIRECTOR**  
**DIN: 00143244**



Notes to Financial results:

- 1 The above results were reviewed by the Audit Committee and have been taken on record in the meeting of Board of Directors held on 29-06-2019.
- 2 This statement has been prepared in accordance with Companies (Indian Accounting Standard) Rules, 2015 (amended) as prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable and in terms of SEBI circular no. CIR/CFD/FRC/62/2016 dated 05th July, 2016. Beginning April 1, 2017, the Company has for the first time adopted Ind AS with a transition date April 1, 2016.
- 3 During the year, company has shown expense under the head Exceptional Items of Rs. 7256.64 lakhs, details given below:
  - i) Impairment of Investments 6,775.67
  - ii) Bad Debts 65.32
  - iii) Inventory write-off 285.74
  - iv) Depreciation in view of review of life span of assets 129.91
- 5 Previous year figures have been regrouped and rearranged wherever necessary to make them comparable with those of current year.
- 6 The figures for the quarter ended 31st March, 2019 are the balancing figures between the audited figures of year ending 31st March, 2019 and the unaudited published figure upto nine months ended on 31st December, 2018 of the relevant financial year.
- 7 The Consolidated Financial Statements include Financial Statements of the subsidiaries RT Packaging Ltd., Boutomiere Hospitality Pvt. Ltd. and JV Rollatainers Toyo Machines Pvt. Ltd.
- 8 Segment wise Revenue, Results, Capital Employed (Consolidated):

Particulars	Year Ended		Quarter Ended		
	31.03.2019	31.03.2018	31.03.2019	31.12.2018	31.03.2018
Segment Revenue					
a) Packaging	6,222	7,572	1,480	1,501	761
b) Food	7,690	6,889	1,737	2,019	2,262
Total	13,852	14,461	3,218	3,549	3,023
Segment Results (Profit/(Loss) before Tax and Interest)					
a) Packaging	(2,272)	(1,640)	(754)	(494)	(2,466)
b) Food	677	1,227	745	16	1,685
Total	(1,595)	(194)	(9)	(479)	(783)
Less : Interest	119	104	(188)	(12)	71
Profit before Tax	(1,714)	(298)	179	(491)	(854)
Segment Assets					
a) Packaging	20,474	25,371	20,474	20,446	25,371
b) Food	3,336	1,328	3,336	6,388	1,328
Total	23,810	26,700	23,810	26,834	26,700
Segment Liabilities					
a) Packaging	15,309	17,118	15,309	14,461	17,118
b) Food	2,013	2,179	2,013	6,224	2,179
Total	17,322	19,297	17,322	20,685	19,297

For ROLLATAINERS LIMITED

Date: 29th June 2019  
Place: New Delhi

*Paul Jain*  
Aarti Jain  
Chairperson & Director  
DIN: 00143244

*Darshan Prasad Yadav*  
Darshan Prasad Yadav  
Chief Financial officer (CFO)

**ROLLATAINERS LIMITED**

Regd. Office address: Plot No. 73-74, Phase - III, Industrial Area, Dharuhera, Dist. Rewari, Haryana - 123106

Statement of Standalone and Consolidated Audited Financial Results for the quarter and year ended 31st March, 2019

Rupees In "Lakhs"

Particulars	STANDALONE		CONSOLIDATED	
	As at 31.03.2019	As at 31.03.2018	As at 31.03.2019	As at 31.03.2018
<b>A ASSETS</b>				
<b>1 Non-Current Assets</b>				
(a) Property, Plant and Equipment	75	205	9,954	13,270
(b) Capital work-in-progress	45	45	95	97
(c) Goodwill	-	-	1,954	-
(d) Other Intangible assets	-	-	20	-
(e) <u>Financial Assets</u>				
Investment	6,161	12,500	461	676
Other financial assets	-	-	344	469
(f) Deferred Tax Assets (net)	407	1,018	1,376	2,044
(g) Other Non-current Assets	71	119	1,456	516
<b>Sub Total-Non-Current Assets</b>	<b>6,758</b>	<b>13,887</b>	<b>15,660</b>	<b>17,072</b>
<b>2 Current Assets</b>				
(a) Inventories	-	286	2,459	2,823
(b) <u>Financial Assets</u>				
Trade Receivables	3,471	4,649	4,459	5,507
Cash and Cash Equivalents	21	65	411	517
Other Current Financial Assets	-	-	325	72
(c) Current Tax Assets (Net)	73	78	203	190
(d) Other Current Assets	2,934	4,527	293	459
<b>Sub Total-Current Assets</b>	<b>6,500</b>	<b>9,604</b>	<b>8,149</b>	<b>9,568</b>
<b>TOTAL-ASSETS</b>	<b>13,258</b>	<b>23,491</b>	<b>23,809</b>	<b>26,640</b>
<b>(B) EQUITY AND LIABILITIES</b>				
<b>1 Equity</b>				
(a) Equity Share Capital	2,501	2,501	2,501	2,501
(b) Other Equity	-664	7,297	3,300	4,940
(b) Non Controlling Interest	-	-	686	-91.78
<b>Sub Total-Equity</b>	<b>1,837</b>	<b>9,798</b>	<b>6,487</b>	<b>7,350</b>
<b>2 Liabilities</b>				
<b>Non-Current Liabilities</b>				
(a) <u>Financial Liabilities</u>				
Borrowings	440	410	2,193	2,095
Other financial liabilities	118	118	158	158
(b) Provisions	55	55	331	328
<b>Sub Total-Non-Current Liabilities</b>	<b>613</b>	<b>583</b>	<b>2,682</b>	<b>2,582</b>
<b>Current Liabilities</b>				
(a) <u>Financial Liabilities</u>				
Trade Payables	2,002	2,554	4,906	4,629
Other Financial Liabilities	-	-	227	990
(b) Other Financial Liabilities	8,806	10,556	9,227	10,835
(c) Other Current Liabilities	-	-	280	255
(d) Provisions	-	-	-	-
<b>Sub Total-Current Liabilities</b>	<b>10,808</b>	<b>13,110</b>	<b>14,640</b>	<b>16,709</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>13,258</b>	<b>23,491</b>	<b>23,809</b>	<b>26,640</b>

For ROLLATAINERS LIMITED

*Aarti Jain*

Aarti Jain  
Chairperson & Director

DIN: 00143244

*Darshan Prasad Yadav*

Darshan Prasad Yadav  
Chief Financial officer (CFO)

Date: 29th June 2019

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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New Delhi - 110015**

### **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 holding company or company'), its subsidiaries and joint venture, which comprises the consolidated balance sheet as at March 31, 2019 and the consolidated statement of profit & loss (including other comprehensive income) for the year ended March 31, 2019 ('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.

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") read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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.

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.





**RAJ GUPTA & CO.**

**Chartered Accountants**

Head Off: 3049/1 Sector 38-D

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**Opinion**

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 2019, of the following entities:

Subsidiaries:

1. RT Packaging Ltd.
2. Carnation Hospitality Pvt. Ltd.

Joint Venture:

1. Rollatainers 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
- 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, 2019.

**Emphasis of Matter**

We draw attention to the following:

- i. Exceptional Items includes Investment written off (Rs. 6775.66 Lacs), Bad Debts written off (Rs 65.33 Lacs) and Plant & Machinery Written off (Rs 129.91 Lacs).





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- ii. Trade Payables, Security Deposit from Customers & Advances taken from Customers, are subject to confirmation/reconciliation.

PLACE: New Delhi  
DATED:29.06.2019

For Raj Gupta & Co.  
CHARTERED ACCOUNTANTS  
Firm Registration No. 000202N

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 Standalone financial results of M/s ROLLATAINERS LIMITED for the financial year ended 31st March, 2019 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. We report that the figures for the quarter ended March 31, 2019 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2019 and the published year-to-date figures up to December 31, 2018, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review, as required under the Regulation and the Circular.

This Statement, which is the responsibility of the company's management, has been compiled from the related standalone 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") read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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.

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,







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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.

**Opinion**

In our opinion and to best of our information and according to the explanations given to us, the statement:

- 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
- 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, 2019.

**Emphasis of Matter**

We draw attention to the following:

- (i) Exceptional Items includes Investment written off (Rs. 6775.66Lacs), Bad Debts written off (Rs 65.33 Lacs) and Plant & Machinery Written off (Rs 129.91 Lacs).
- (ii) Trade Payables, Security Deposit from Customers & Advances taken from Customers, are subject to confirmation/reconciliation.





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PLACE: New Delhi  
DATED: 29.06.2019

For Raj Gupta & Co.  
CHARTERED ACCOUNTANTS  
Firm Registration No. 000203N

Raj Kumar Gupta  
Partner  
Membership No. 017039