



RAJ GUPTA & CO.

Chartered Accountants

Head Off: 3049/1 Sector 38-D

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Centre-1, Mansarovar Garden,
New Delhi - 110015

INDEPENDENT AUDITORS' REPORT

To

The Board of Directors of,

ROLLATAINERS LIMITED

We, have reviewed the accompanying statement of Consolidated unaudited financial results of M/s ROLLATAINERS LIMITED ('the holding company or company'), its subsidiaries and joint venture, for the quarter ended September 30, 2019 ('the statement') and the year to date results for the period from 01 April to 30 September 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.

This Statement, which is the responsibility of the holding company's management, and approved by Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, Interim Financial Reporting (IND AS 34) prescribed under section 133 of the Companies Act, 2013 ("the Act"), SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular') and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements based on our 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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 SEBI Circular CIR/CFD/CMD1 /44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.





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The statement includes the following entities-

1. RT Packaging Ltd. (Subsidiary)
2. Boutonniere Hospitality Private Limited (Subsidiary)
3. Rollatainers Toyo Machines Private Limited (Joint Venture)

Emphasis of Matter

We draw attention to the following:

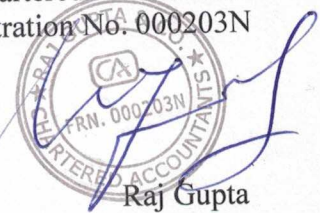
- i. Trade Payables, Security Deposit from Customers & Advances taken from Customers are subject to confirmation/reconciliation.
- ii. Exceptional items include the reversal of Provision of employee benefits and provision of expenses.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying consolidated statement, prepared in accordance with the applicable Accounting Standards (Ind AS) 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 read with SEBI Circular No. CIR/CFO/FACI62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

PLACE: New Delhi
DATED:14.11.2019

For Raj Gupta & Co.
Chartered Accountants
Firm Registration No. 000203N



Raj Gupta
Partner

Membership No. 017039
UDIN:- 19017039AAAAAIL4688



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•INDEPENDENT AUDITORS' REVIEW REPORT

To

The Board of Directors of,

ROLLATAINERS LIMITED

We, have reviewed the accompanying statement of standalone unaudited financial results of M/s ROLLATAINERS LIMITED ('the company) for the quarter ended 30th September, 2019 and the year to date results for the period from 01 April to 30 September 2019 being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ("Listing Regulations"), including relevant circulars issued by the SEBI from time to time.

This Statement, which is the responsibility of the company's management, and approved by Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, Interim Financial Reporting (IND AS 34) prescribed under section 133 of the Companies Act, 2013 ("the Act"), SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 and CIR/IMD/DF1/69/2016 dated 10 August 2016 (hereinafter referred to as 'the SEBI Circular') and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements based on our 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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 SEBI Circular CIR/CFD/CMD1 /44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable





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Emphasis of matter

We draw attention to the following:

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

Conclusion

Based on our review conducted as above, 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 Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular(s), and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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

PLACE: New Delhi
DATED:14.11.2019

For Raj Gupta & Co.
Chartered Accountant
Firm Registration No. 000203N



Raj Gupta
Partner
Membership No. 017039
UDIN:- 19017039AAAAIK7305