



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/2021-22

Date: 11.02.2022

To,

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

Dear Sir/Ma'am

Subject: Outcome of the Board Meeting held today i.e. Friday,11th February, 2022

Pursuant to the provisions of Regulation 30 read with Regulation 33 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,11th February, 2022** has inter-alia considered, noted and approved the following matters:

1. Un- Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter and Nine Months ended December 31, 2021. (Copy Enclosed)
2. Limited Review Report on the aforesaid Un- Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter and Nine Months ended December 31,2021, issued by the Statutory Auditors of the Company i.e. M/s Shukla Gupta & Arora, Chartered Accountants. (Copy Enclosed)
3. Resignation of Mr. Pyush Gupta, Whole Time Director of the Company with effect from 18th January,2022.

The Board Meeting commenced at 04:00 P.M. and concluded at 10:30 P.M.

Thanking You,
Yours faithfully,

For Rollatainers 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 and Nine Months ended on 31st Dec, 2021

Rupees. In "Lakhs"

S.No.	Particulars	Standalone						Consolidated						
		Quarter Ended			Nine Month Ended			Quarter Ended			Nine Month Ended			Year Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income													
	Revenue from operations	13.01	22.68	10.75	46.86	28.37	40.33	77.96	229.73	1,666.77	546.37	4,084.62	5,837.91	
	Other Income	0.00	0.03	15.99	0.14	37.92	8.01	42.42	0.98	181.17	43.82	836.77	1,035.73	
	Total Revenue	13.02	22.72	26.75	47.00	66.29	48.34	120.39	230.71	1,847.94	590.19	4,921.39	6,873.64	
2	Expenses													
	Cost of Material consumed	-	-	-	-	-	-	84.34	171.81	798.70	458.43	2,327.88	3,031.06	
	Purchase of Traded Goods	2.73	11.86	0.71	15.68	7.97	9.88	-	-	-	-	-	-	
	Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-	-	13.45	45.70	34.50	53.38	(35.24)	(66.45)	
	Employee Benefits Expense	5.35	5.22	3.62	15.76	4.71	9.69	72.46	83.15	414.53	242.90	1,052.99	1,514.26	
	Finance Costs	24.55	16.08	15.80	57.59	46.03	62.31	49.14	39.94	269.14	129.20	783.40	1,038.77	
	Depreciation & Amortization Expenses	-	-	-	-	-	-	155.03	157.45	610.65	469.97	1,882.68	2,458.54	
	Other Expenses	6.16	36.03	2.68	44.23	32.09	79.70	238.96	112.34	440.07	413.77	1,215.71	1,831.48	
	Total Expenses	38.79	69.18	22.81	133.26	90.80	161.58	613.38	610.40	2,567.59	1,767.66	7,227.42	9,807.65	
3	Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	(25.77)	(46.47)	3.94	(86.27)	(24.51)	(113.24)	(492.99)	(379.69)	(719.65)	(1,177.47)	(2,306.03)	(2,934.01)	
4	Share of profit/(loss) of associates and joint ventures	-	-	-	-	-	-	0.10	(33.01)	(24.14)	(175.45)	(101.34)	(88.09)	
5	Profit/(Loss) before exceptional items and tax(3+4)	(25.77)	(46.47)	3.94	(86.27)	(24.51)	(113.24)	(492.90)	(412.70)	(743.79)	(1,352.92)	(2,407.36)	(3,022.11)	
6	Exceptional Items	-	(157.55)	16.00	(157.55)	16.00	4,820.17	-	(157.55)	5.06	(157.55)	(24.27)	2,489.14	
7	Profit/(Loss) before tax (5-6)	(25.77)	(204.02)	19.94	(243.81)	(8.51)	4,706.93	(492.90)	(570.24)	(738.73)	(1,510.47)	(2,431.63)	(532.97)	
8	Tax expense													
	Current Tax	-	-	-	-	-	-	-	-	-	-	-	-	
	Deferred Tax	-	-	-	-	-	(406.80)	-	-	-	-	-	(406.80)	
	Total Tax Expenses	-	-	-	-	-	(406.80)	-	-	-	-	-	(406.80)	
9	Net Profit / (Loss) form ordinary activities after tax (7+8)	(25.77)	(204.02)	19.94	(243.81)	(8.51)	4,300.13	(492.90)	(570.24)	(738.73)	(1,510.47)	(2,431.63)	(939.77)	
10	Other Comprehensive income (OCI)													
	Items that will not be reclassified to profit & Loss	-	-	-	-	-	-	-	-	(0.31)	-	(0.49)	87.56	
	Income tax on items that will not be reclassified	-	-	-	-	-	-	-	-	-	-	-	(0.41)	
	Total other Comprehensive Income (Net of Tax)	-	-	-	-	-	-	-	-	(0.31)	-	(0.49)	87.15	
11	Total Comprehensive income from continuing operations for the period (9+10)	(25.77)	(204.02)	19.94	(243.81)	(8.51)	4,300.13	(492.90)	(570.24)	(739.04)	(1,510.47)	(2,432.12)	(852.62)	
12	Net Profit /Loss for the period	(25.77)	(204.02)	19.94	(243.81)	(8.51)	4,300.13	(492.90)	(570.24)	(739.04)	(1,510.47)	(2,432.12)	(852.62)	
13	Minority Interest	-	-	-	-	-	-	(58.31)	(44.62)	(261.66)	(142.92)	(245.56)	(324.09)	
14	Net Profit/loss after Minority Interest (12-13)	(25.77)	(204.02)	19.94	(243.81)	(8.51)	4,300.13	(434.59)	(525.62)	(477.38)	(1,367.55)	(2,186.57)	(528.53)	
15	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	2,501.00	2,501.00	
	Basic and Diluted													
16	Earning Per share for Continuing Operations	(0.01)	(0.08)	0.01	(0.10)	(0.00)	1.72	(0.17)	(0.21)	(0.19)	(0.55)	(0.87)	(0.21)	
17	Earning Per share for Discontinuing Operations													
18	Earning Per share for Continuing and Discontinuing Operations	(0.01)	(0.08)	0.01	(0.10)	(0.00)	1.72	(0.17)	(0.21)	(0.19)	(0.55)	(0.87)	(0.21)	

Notes to financial results:

- The above Un-Audited financial results have been reviewed and recommended by the Audit Committee on 11th Feb-2022 and subsequently have been approved by the Board of Directors of the company at their meeting held on 11th Feb-2022.
- 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).
- 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 Dec-2021 are the balancing figures between the unaudited figures of nine months ending 31st Dec, 2021 and the unaudited published figure upto half year ended on 30th Sept, 2021 of the relevant financial year.
- The Consolidated Financial Statements Include Financial Statements of the subsidiaries RT Packaging Ltd., JV Rollatainers Toyo Machines Pvt. Ltd. and Oliver Engineering Pvt. Ltd.
- The statutory dues of TDS and GST demand amounting to Rs/- 18.88 lacs, and 56.69 lacs respectively are outstanding as on 31st Dec-2021.
- The Company's Board in their meeting dated 23rd Aug-2021 had decided to sell its investment in Boutonniere Hospitality Private Limited (Associate Company) in next few months and accordingly the Company has classified its investment in Boutonniere Hospitality Pvt Ltd as 'Assets held for sale'. Subsequent to the quarter end, on 17th Jan-2022 the Company has sold its investment in Boutonniere Hospitality Private Limited.
- The management has considered the possible impact of disruption caused by restriction imposed to contain COVID-19 spread, on the Company, including of assessment of liquidity and going concern assumption and carrying value of assets, as at the end of the quarter. Based on such assumption, it has concluded that carrying value of assets is recoverable. The company will continue to monitor the future economic conditions and its consequent impact on the business operations, given the nature of the pandemic.
- Segment wise Revenue, Results, Capital Employed (Consolidated):**

Particulars	Rupees In "Lakhs"					
	Quarter Ended			Nine Month Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
Segment Revenue						
a) Packaging	120.39	230.70	448.00	590.19	1,956	2,310
b) Food	-	-	1,400.00	-	2,966	4,563
Total	120.39	230.70	1,848.00	590.19	4,922	6,874
Segment Results [Profit/(Loss) before Tax and Interest]						
a) Packaging	(443.75)	(372.76)	(424.00)	(1,223.72)	(1,042)	1,162
b) Food	-	-	(51.00)	-	(505)	(656)
Total	(443.75)	(373)	(476.00)	(1,223.72)	(1,547)	506
Less : Interest	49.14	197.49	269.00	286.75	783	1,039
Profit before Tax	(492.89)	(570.25)	(745.00)	(1,510.47)	(2,330.00)	(532.97)
Capital Assets						
a) Packaging	5,720.07	6,623.89	14,541.00	5,720.07	14,541.00	6,945
b) Food	-	-	24,899.00	-	24,899.00	-
Total	5,720.07	6,623.89	39,440.00	5,720.07	39,440	6,945
Segment Liabilities						
a) Packaging	11,702.63	11,973.06	12,169.00	11,702.63	12,169.00	11,666
b) Food	-	-	23,111.00	-	23,111.00	-
Total	11,702.63	11,973.06	35,280.00	11,702.63	35,280	11,666

For ROLLATAINERS LIMITED

AARTI JAIN Chartered Accountant by AMCA 2014
No. 2022011 20124
2014Aarti Jain
ChairpersonDate: 11-02-2022
Place: New Delhi



UDIN: 22510965ABMJKM9462

Independent Auditors Review Report

Rollatainers Limited

The Board of Directors

Plot No. 73-74, Phase- III, Industrial Area, Dharuhera,

District- Rewari

Haryana, 123106

We have reviewed the accompanying statement of unaudited Ind AS financial results of M/s Rollatainers Limited (the Company) for the quarter ended 31st December, 2021 (“the statement”), attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements). The preparation of the statement in accordance with the recognition and measurement principle laid down in Indian Accounting Standard 34, “Interim Financial Reporting” prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the SEBI CIR/CFD/FAC/69/2016 dated 10th August, 2016 and (hereinafter referred to as 'the SEBI Circular') and other accounting principles generally accepted in India, is the responsibility of the Company’s management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these financial 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. 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. 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 could become aware of all significant matters that might be identified in audit.

We have not performed an audit and accordingly, we do not express an audit opinion.

Emphasis of Matter:

- i. The Company is maintaining 15 Bank Accounts of which 5 Account statements are not available with the company. The company has no access of these accounts as the KYC of the same are pending.

S. No.	Bank Name	(Amount in Rs.)
		Balance as per Books As on 31 st December 2021
1.	CORPORATION - HOSUR 570 (New A/c No.510101001075747	33,184.00
2.	BANK OF RAJASTHAN (FD A/C)	2,32,733.64
3.	HSBC A/C NO. 166-127258-001 NOIDA	443.82
4.	Margin Money- ICICI Bank	9,30,545.00
5.	SBI-HOSUR-55140	Nil

- i) Loans & advances (assets) amounting to Rs. 17.15 Lacs and Loans (Liability) amounting to Rs. 118.59 Lacs are subject to confirmations. Trade Payables amounting to Rs. 78.20 lacs are subject to confirmations. Debtors amounting to Rs. 318.32 Lacs are subject to confirmation.

Our conclusion is not modified in respect of this matter.

Conclusion:

Based on our review conducted as above, except for the matters described supra, 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 applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised 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 (as amended), including the manner in which it is to be disclosed or that it contains any material misstatement.

For M/s Shukla Gupta & Arora.

Chartered Accountants

**RAJNISH
KUMAR
SHUKLA** Digitally signed by
RAJNISH KUMAR
SHUKLA
Date: 2022.02.11
21:38:05 +05'30'

Signature

(Rajnish Kumar Shukla)

Partner

(510965)

UDIN:

New Delhi

Date: 11th February 2022



UDIN: 22510965ABMJBO3145

Independent Auditors Review Report

Rollatainers Limited

The Board of Directors

Plot No. 73-74, Phase- III, Industrial Area, Dharuhera,

District- Rewari

Haryana, 123106

We have reviewed the accompanying Consolidated statement of unaudited Ind AS financial results of M/s Rollatainers Limited (the holding Company), its subsidiary, its associate and its joint venture for the quarter ended 31st December 2021 ("the statement"), attached herewith being submitted by the Holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements). The preparation of the statement in accordance with the recognition and measurement principle laid down in Indian Accounting Standard 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the SEBI CIR/CFD/FAC/69/2016 dated 10th August, 2016 and (hereinafter referred to as 'the SEBI Circular') and other accounting principles generally accepted in India, is the responsibility of the Holding Company's management and has been approved by the Board of Directors of the Holding Company. Our responsibility is to issue a report on these financial 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. 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. 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 could become aware of all significant matters that might be identified in audit.

We have not performed an audit and 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.

Consolidated Financials includes the unaudited financial statements of the following entities:

1. RT Packaging Limited (Subsidiary)
2. Rollatainers Toyo Machines Private Limited (Joint Venture)
3. Oliver Engineering Private Limited (Associate)
4. Boutonniere Hospitality Private Limited (Associate)

Emphasis of Matter:

- i) The Company is maintaining 15 Bank Accounts of which 5 Account statements are not available with the company. The company has no access of these accounts as the KYC of the same are pending.

S. No.	Bank Name	(Amount in Rs.)
		Balance as per Books As on 31 st December 2021
1.	CORPORATION - HOSUR 570 (New A/c No.510101001075747	33,184.00
2.	BANK OF RAJASTHAN (FD A/C)	2,32,733.64
3.	HSBC A/C NO. 166-127258-001 NOIDA	443.82
4.	MARGIN MONEY-ICICI Bank	9,30,545.00
5.	SBI-HOSUR-55140	Nil

- ii) Loans & advances (assets) amounting to Rs. 17.15 Lacs and Loans (Liability) amounting to Rs. 118.59 Lacs are subject to confirmations. Trade Payables amounting to Rs. 78.20 lacs are subject to confirmations. Debtors amounting to Rs. 318.32 Lacs are subject to confirmation.

- iii) We have not received the review report of M/s Rollatainers – Toyo Machine Private Limited a joint venture with 50% holding of M/s Rollatainers. Hence, we are not commenting on the same.
- iv) We have not received the review report of M/s Oliver Engineering Private Limited an associate with 48% holding of M/s Rollatainers Limited. Hence, we are not commenting on the same.
- v) Limited review of M/s Boutonniere Hospitality Private Limited have not been conducted since the Investment is classified as held for sale on 23rd August 2021. Hence, Results upto 22nd August have been consolidated on the basis of management financials.

Our conclusion is not modified in respect of this matter.

Conclusion:

Based on our review conducted as above, except for the matters described supra, 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 applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised 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 (as amended), including the manner in which it is to be disclosed or that it contains any material misstatement.

For M/s Shukla Gupta & Arora

Date: 11th February 2022

**RAJNISH
KUMAR
SHUKLA**

 Digitally signed by
RAJNISH KUMAR SHUKLA
Date: 2022.02.11 21:39:14
+05'30'

New Delhi

Signature

Chartered Accountants

(Rajnish Kumar Shukla)

Partner

(510965)

UDIN :