



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: 19th August 2020

To

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

Sub: Submission the Revised Auditor Report of the Company for the Financial Year ended 31st March 2020

Dear Sir/Ma'am,

In reference to the earlier intimation dated 14th August, 2020 regarding submission of Audited Financial Results of the Company for the Quarter and Year ended 31st March 2020. Due to the typographical error in the earlier announcement, the signing date of the Auditor Report was wrongly mentioned. Hence we are hereby submitting herewith the Auditor Report with correct signing date along with the Financial Results (Standalone and Consolidated) for the quarter and year ended 31st march 2020.

Further, due to technical error the declaration of unmodified was not attached in the earlier announcement dated 14th August 2020, hence we are also attached the herewith the declaration of unmodified opinion for your reference.

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	Income										
	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
	Total Revenue	20.93	30.00	74.90	104.63	75.32	3,221.02	3,898.00	3,217.90	14,473.02	13,851.78
2	Expenses										
	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
	Total Expenses	18.11	38.00	61.00	148.93	188.27	4,031.59	4,333.00	3,107.00	16,763.59	15,633.47
3	Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	2.82	(8.00)	13.90	(44.30)	(112.94)	(810.57)	(435.00)	110.90	(2,290.57)	(1,780.70)
4	Share of profit/(loss) of associates and joint ventures	-	-	-	-	-	(29.65)	-	-	(29.71)	-
5	Profit/(Loss) before exceptional items and tax(3+4)	2.82	(8.00)	13.90	(44.30)	(112.94)	(840.22)	(435.00)	110.90	(2,320.27)	(1,780.70)
6	Exceptional Items	0.00	-	(7,127.00)	58.37	(7,256.64)	(0.45)	-	68.00	0.55	68.20
7	Profit/(Loss) before tax (5-6)	2.83	(8.00)	(7,113.10)	14.08	(7,369.58)	(840.67)	(435.00)	178.90	(2,319.72)	(1,713.50)
8	Tax expense										
	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)
	Total Tax Expenses	-	-	(1,200.00)	-	(611.23)	(73.81)	65.00	(1,258.00)	(8.81)	(668.51)
9	Net Profit / (Loss) form ordinary activities after tax (7+8)	2.83	(8.00)	(8,313.10)	14.08	(7,980.81)	(914.48)	(370.00)	(1,079.10)	(2,328.54)	(2,382.01)
10	Other Comprehensive income (OCI)										
	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
	Total other Comprehensive income (Net of Tax)	-	-	0.03	-	0.03	0.21	2.00	8.00	3.21	8.00
11	Total Comprehensive income for the period (9+10)	2.83	(8.00)	(8,313.07)	14.08	(7,980.78)	(914.28)	(368.00)	(1,071.10)	(2,325.33)	(2,374.01)
12	Profit/Loss from discontinued operation	-	-	-	-	-	-	-	-	-	-
13	Net Profit /Loss for the period (11+12)	2.83	(8.00)	(8,313.07)	14.08	(7,980.78)	(914.28)	(368.00)	(1,071.10)	(2,325.33)	(2,374.01)
14	Minority Interest	-	-	-	-	-	(98.57)	(54.00)	(222.00)	(281.57)	(222.03)
15	Net Profit/loss after Minority Interest (13-14)	2.83	(8.00)	(8,313.07)	14.08	(7,980.78)	(815.71)	(314.00)	(849.10)	(2,043.76)	(2,151.98)
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 basic and Diluted	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	
Segment Revenue						
a) Packaging	6,466	6,222	1,570	1,480	1,651	
b) Food	8,007	7,630	1,652	1,737	2,246	
Total	14,473	13,852	3,222	3,217	3,897	
Segment Results [Profit/(Loss) before Tax and Interest]						
a) Packaging	(1,515)	(2,272)	(421)	(754)	(327)	
b) Food	(88)	677	(133)	745	63	
Total	(1,603)	(1,595)	(554)	(9)	(264)	
Less : Interest	687	119	254	(188)	171	
Profit before Tax	(2,290)	(1,714)	(809)	179	(435)	
Capital Assets						
a) Packaging	17,083	20,474	17,083	20,474	19,070	
b) Food	25,756	3,336	25,756	3,336	8,536	
Total	42,839	23,810	42,839	23,810	27,606	
Segment Liabilities						
a) Packaging	13,559	15,309	13,559	15,309	15,037	
b) Food	22,890	2,013	22,890	2,013	7,507	
Total	36,449	17,321	36,449	17,322	22,543	

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
A ASSETS				
1 Non-Current Assets				
(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
Sub Total-Non-Current Assets	6,757.95	6,757.95	32,774.07	15,660.18
2 Current Assets				
(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
Sub Total-Current Assets	4,122.83	6,499.67	10,065.32	8,149.37
TOTAL-ASSETS	10,880.78	13,257.61	42,839.39	23,809.55
(B) EQUITY AND LIABILITIES				
1 Equity				
(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
Sub Total-Equity	1,851.05	1,836.98	6,390.50	6,487.29
2 Liabilities				
Non-Current Liabilities				
(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	-	-	-	-
Sub Total-Non-Current Liabilities	587.81	612.75	10,714.46	2,681.88
Current Liabilities				
(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)	-	-	-	-
Sub Total-Current Liabilities	8,441.92	10,807.88	25,734.43	14,640.37
TOTAL EQUITY AND LIABILITIES	10,880.78	13,257.61	42,839.40	23,809.55
	-0	-0	-0.00	0.00

For ROLLATAINERS LIMITED

**PYUSH
GUPTA**

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PYUSH GUPTA
Date: 2020.08.14
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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	
A CASH FLOW FROM OPERATING ACTIVITIES:				
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				
	(34.03)	(95.30)	810.82	(568.57)
Change in Current / Non Current Liabilities:				
(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
Cash generation from operations activities	4.47	360.42	1,507.99	(2,498.96)
Tax refund/ (paid)	7.09	-	(12.56)	(3.00)
Cash flow before extraordinary items	11.56	360.42	1,495.43	(2,501.96)
Net cash from operating activities	11.56	360.42	1,495.43	(2,501.96)
B CASH FLOW FROM INVESTING ACTIVITIES				
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)	-	-
Net Cash from Investing activities	(8.53)	(403.99)	555.53	905.03
C CASH FLOW FROM FINANCING ACTIVITIES				
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)
Net Cash from financing activities	-	(0.11)	(2,050.40)	1,490.59
Net cash flows during the year (A+B+C)	3.03	(43.68)	0.57	(106.35)
Cash & cash equivalents (opening balance)	21.37	65.03	411.18	517.48
Cash balance of subsidiary acquired during the year			1.78	
Cash & cash equivalents (closing balance)	24.40	21.35	413.53	411.13

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

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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.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of the



RAJ GUPTA & CO.
Chartered Accountants

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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.

For Raj Gupta & Co.
CHARTERED ACCOUNTANTS



Raj Kumar Gupta
Partner

Membership No. 017039



PLACE: New Delhi

DATED:14.08.2020

UDIN:20017039AAAADJ5605



RAJ GUPTA & CO.
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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.



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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, 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:

Rollatainers Toyo Machines Pvt Ltd.



RAJ GUPTA & CO.
Chartered Accountants

Head Off: 3049/1 Sector 38-D

Chandigarh - 160036

Phone (0161)2430089, 9815643637

E-mail: carajguptaco@gmail.com

www.carajguptaco.com

Admin off: 271, Maya Nagar,
Near Gurudwara, Civil Lines
Ludhiana - 141001

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

- 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, 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: 14.08.2020

UDIN:20017039AAAADI7288

For Raj Gupta & Co.
CHARTERED ACCOUNTANTS


Raj Kumar Gupta
Partner
Membership No. 017039



RAJ GUPTA & CO.
Chartered Accountants

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

Date: 14th August 2020

To

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

Sub: Declaration with respect to unmodified opinion of the Statutory Auditors on the Audited Financial Results for financial year ended 31st March 2020.

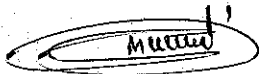
Dear Sir/Ma'am,

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India [Listing obligations and Disclosure Requirements) Regulations, 2015 and as amended till date, we hereby declare that M/s CA Raj Gupta and Co., Chartered Accountants, Statutory Auditors of the Company has issued the Audit Report on Audited Financial Results (Standalone and Consolidated) of the company for the financial year ended 31st March, 2020 with unmodified opinion.

Please take the above on record.

Thanking You,
Yours Faithfully

For Rollatiners Limited



**(Manbar Singh Rawat)
Chief Financial officer**