



**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:** cs.rollatainers@gmail.com **Website:** www.rollatainers.in

**CIN:** L21014HR1968PLC004844

**Ref.No.:** RTL/BSE/NSE/2024-25

**Date:** 14<sup>th</sup> February 2025

To,

<b>The Secretary BSE Limited Phiroze Jeejeebhoy, Towers Limited Dalal Street, Mumbai - 400001 Scrip Code: 502448</b>	<b>The Secretary National Stock Exchange Limited, Exchange Plaza Bandra Kurla Complex, Bandra (E) Mumbai - 400 051 Symbol: ROLLT</b>
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Dear Sir

**Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The above information is also available on the website of the Company at [www.rollatainers.in](http://www.rollatainers.in).

Kindly take the same on record.

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 31st December, 2024**

Rupees In "Lakhs"

S.No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>												
	Revenue from operations	-	10.00	10.00	20.00	30.00	40.00	-	-	29.40	-	88.20	117.60
	Other income	0.320	-	22.76	5.41	53.29	77.60	18.29	-	23.16	23.38	53.69	79.35
	<b>Total income</b>	<b>0.32</b>	<b>10.00</b>	<b>32.76</b>	<b>25.41</b>	<b>83.29</b>	<b>117.60</b>	<b>18.29</b>	<b>-</b>	<b>52.56</b>	<b>23.38</b>	<b>141.89</b>	<b>196.95</b>
2	<b>Expenses</b>												
	Employee benefits expense	2.427	2.43	2.88	7.38	8.54	11.42	2.73	3.43	3.93	10.03	15.74	19.67
	Finance costs	0.518	19.87	27.62	49.71	80.47	108.94	9.76	27.69	32.98	73.52	119.47	317.62
	Depreciation & amortization	-	-	-	-	-	-	2.45	4.89	2.54	7.34	7.61	10.10
	Other expenses	3.907	6.41	1.80	22.70	16.80	18.94	21.76	14.57	8.84	59.98	35.72	46.28
	<b>Total expenses</b>	<b>6.852</b>	<b>28.71</b>	<b>32.30</b>	<b>79.80</b>	<b>105.81</b>	<b>139.29</b>	<b>36.70</b>	<b>50.59</b>	<b>48.28</b>	<b>150.88</b>	<b>178.53</b>	<b>393.67</b>
3	<b>Profit /(Loss) before exceptional and extraordinary items and tax (1-2)</b>	<b>(6.532)</b>	<b>(18.71)</b>	<b>0.46</b>	<b>(54.39)</b>	<b>(22.52)</b>	<b>(21.69)</b>	<b>(18.41)</b>	<b>(50.59)</b>	<b>4.28</b>	<b>(127.50)</b>	<b>(36.64)</b>	<b>(196.72)</b>
4	Share of profit/(loss) of associates and joint ventures	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>Profit/(Loss) before exceptional items and tax(3+4)</b>	<b>(6.53)</b>	<b>(18.71)</b>	<b>0.46</b>	<b>(54.39)</b>	<b>(22.52)</b>	<b>(21.69)</b>	<b>(18.41)</b>	<b>(50.59)</b>	<b>4.28</b>	<b>(127.50)</b>	<b>(36.64)</b>	<b>(196.72)</b>
6	<b>Exceptional Items</b>	-	-	-	-	-	-	-	0.00	1.91	(44.38)	54.87	58.46
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>(6.53)</b>	<b>(18.71)</b>	<b>0.46</b>	<b>(54.39)</b>	<b>(22.52)</b>	<b>(21.69)</b>	<b>(18.41)</b>	<b>(50.59)</b>	<b>6.19</b>	<b>(171.88)</b>	<b>18.23</b>	<b>(138.26)</b>
8	Tax expense												
9	<b>Net Profit / (Loss) form ordinary activities after tax (7+8)</b>	<b>(6.53)</b>	<b>(18.71)</b>	<b>0.46</b>	<b>(54.39)</b>	<b>(22.52)</b>	<b>(21.69)</b>	<b>(18.41)</b>	<b>(50.59)</b>	<b>6.19</b>	<b>(171.88)</b>	<b>18.23</b>	<b>(138.26)</b>
10	<b>Other Comprehensive income (OCI)</b>												
	Items that will not be reclassified to profit & Loss	-	-	-	-	-	-	-	-	-	-	-	-
	Revaluation of land and building	-	-	-	-	-	-	-	-	(1,512.62)	(1,512.62)	(1,512.62)	(1,512.62)
11	<b>Total Comprehensive income for the period (9+10)</b>	<b>(6.53)</b>	<b>(18.71)</b>	<b>0.46</b>	<b>(54.39)</b>	<b>(22.52)</b>	<b>(21.69)</b>	<b>(18.41)</b>	<b>(50.59)</b>	<b>(1,506.43)</b>	<b>(171.88)</b>	<b>(1,494.40)</b>	<b>(1,650.88)</b>
12	Minority interest	-	-	-	-	-	-	1.19	3.19	155.08	11.76	159.73	(163.31)
13	<b>Net profit/loss after minority interest (11-12)</b>	<b>(6.53)</b>	<b>(18.71)</b>	<b>0.46</b>	<b>(54.39)</b>	<b>(22.52)</b>	<b>(21.69)</b>	<b>(17.22)</b>	<b>(47.40)</b>	<b>(1,661.50)</b>	<b>(160.12)</b>	<b>(1,334.67)</b>	<b>(1,487.58)</b>
14	Paid up equity share capital (face value of Rs 1 / each)	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30
15	Other equity	-	-	-	-	-	(1,425.19)	-	-	-	-	-	(3,265.98)
16	Earning per share (not annualized)												
	<b>Basic and Diluted</b>	<b>(0.00)</b>	<b>(0.01)</b>	<b>0.00</b>	<b>(0.02)</b>	<b>(0.01)</b>	<b>(0.01)</b>	<b>(0.01)</b>	<b>(0.02)</b>	<b>(0.66)</b>	<b>(0.06)</b>	<b>(0.53)</b>	<b>(0.59)</b>

**Notes to financial results:**

- 1 The above unaudited financial results have been reviewed and recommended by the Audit Committee on 13th February, 2025 and subsequently have been approved by the Board of Directors of the company at their meeting held on 13th February, 2025. The statutory auditors have carried out Limited Review of the above financial results of the Company
- 2 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).
- 3 During the nine months period ended 31st December 2024, the company has shown expense under the head exceptional items as detailed below:

	Standalone	Consolidated
i) Balances written off/back (net)	-	(44.38)
<b>Total</b>	<b>-</b>	<b>(44.38)</b>

- 4 A Provisional Attachment Order No. 09/2024, issued via email dated 13.09.2024 by the Deputy Director posted at the Gurugram Zonal Office, Directorate of Enforcement, New Delhi, has been passed against the subsidiary. This order pertains to the provisional attachment of immovable properties held in the Subsidiary's name, vide reference number F.No.ECIR/GNZO/14/2024, dated 05.09.2024, and includes the attachment of shares held by the promoter company. This order, however, does not affect the business operations of the Company.
- 5 In March 2024, the subsidiary company had classified its land and building as "Held for Sale" under Ind AS 105. However, by September 2024, the assets no longer met the criteria for this classification and have been reclassified to "Property, Plant, and Equipment" (PPE). Future depreciation will be charged to the Statement of Profit and Loss.
- 6 The consolidated financial statements include financial statements of the subsidiaries RT Packaging Ltd. and JV Rollainers Toyo Machines Pvt. Ltd. (struck off) .
- 7 The Company's business activities which are primarily leasing and related activities falls within a single reportable segment as the management of the Company views the entire business activities as single segment. Accordingly, there are no additional disclosures to be furnished in accordance with the requirement of Ind AS 108 — Operating Segments with respect to single reportable segment. Also, therefore there are no reportable geographical segment.
- 8 The Company's accumulated losses as on 31st December, 2024 stands at Rs.12,341.32 lakhs. The Group's accumulated losses as on 31st December, 2024 stand at Rs. 20,938.13 lakhs. However, these financial results have been prepared on the going concern basis as the management is confident on the Company's ability to continue as a going concern for a foreseeable future.
- 9 Shareholders in an extraordinary general meeting on 16th May 2024 approved the issue of 11,76,47,070 convertible equity warrants to certain non-promoter entities on a preferential basis at Rs 1.70/- each, aggregating to Rs. 2,000 lacs. The Company is in the process of getting regulatory approval for the same.
- 10 The Board of Directors of the Company in their meeting on 10th May 2024, have proposed variation/alteration in the terms of preference shares of the Company as below:
  - (a) Allotment of 53,63,984 10% Compulsorily Convertible Preference Shares (CCPS) of Re. 1/- each in lieu of existing 1,40,000, 10% Redeemable Non-Convertible Preference Shares (RNCPS) of Rs. 100 each.
  - (b) Allotment of 3,83,14,176 2% Compulsorily Convertible Preference Shares (CCPS) of Re. 1/- each in lieu of existing 10,00,000, 2% Redeemable Non-Convertible Preference Shares (RNCPS) of Rs. 100 each.The proposal was approved by shareholders in extraordinary general meeting on 05th June 2024. The Company is process of obtaining regulatory approval for the same.
- 11 Previous year figures have been regrouped and rearranged wherever necessary to make them comparable with those of current year.

For ROLLAINERS LIMITED

**Aarti Jain**

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**AARTI JAIN**

**Chairperson**

**Date: 13th February 2025**

**Place: New Delhi**

Independent Auditor's Review Report on the Unaudited Quarterly Financial Results and Year to date Results of Rolltainers Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

To  
The Board of Directors  
Rolltainers Limited

### 1. Introduction

We have reviewed the accompanying statement of standalone unaudited financial results of Rolltainers Limited ("the Company") for the quarter ended December 31, 2024 and the year-to-date results for the period April 1, 2023 to December 31, 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the accounting principles laid down in the Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.

### 2. Scope of 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.

Accordingly, we do not express an audit opinion.

### 3. Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**CHATTERJEE & CHATTERJEE**  
**CHARTERED ACCOUNTANTS**

4. Material uncertainty related to going concern

As stated in note no. 8 to the accompanying Statement, the Company has incurred a net loss of Rs. 6.53 lakhs and Rs. 54.39 lakhs for the quarter and period ended December 31, 2024 respectively, and accumulated losses as on December 31, 2024 stand at Rs. 12,341.32 lakhs. However, these financial results have been prepared on the going concern basis as the management, based on the cash flow projection, is confident on the Company's ability to continue as a going concern for a foreseeable future.

Our report is not modified in respect of the above-mentioned matter.

5. Emphasis of matter

- a) As disclosed in note no. 4 to the accompanying Statement, certain immovable properties held in the name of the Subsidiary and shares held by the promoter Company have been provisionally attached by the Deputy Director, Gurugram Zonal office, Directorate of Enforcement, New Delhi in alleged contravention of Violation under Prevention Laundering Act, 2002 vide order no. 09/2024 dated 13.09.2024. As per the information provided by the management, the said Order does not have impact on the business or running operations of the Company. The financial impact of the order, if any, is not ascertainable.
- b) Few bank accounts are dormant and pending for reconciliation. The balances in the same are not material.
- c) Trade payables, trade receivables and other loans and advances given or taken are to subject to reconciliation and confirmation.

Our report is not modified in respect of the above-mentioned matters.

6. As disclosed in note no. 9 to the accompanying Statement, shareholders in their extraordinary general meeting on May 16, 2024 have approved the issue of 11,76,47,070 convertible equity warrants to certain non-promoter entities on a preferential basis of Rs. 1.70/- each aggregating Rs. 2,000 Lakhs. The Company is in the process of getting regulatory approval for the same.

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**CHATTERJEE & CHATTERJEE**  
**CHARTERED ACCOUNTANTS**

7. As disclosed in note no. 10 to the accompanying Statement, pursuant to the meeting held on May 10, 2024 of the board of directors, the Company have proposed variation/alteration in the terms of preference shares of the Company as below:
- a. Allotment of 53,63,984 10% Compulsorily Convertible Preference Shares (CCPS) of Re. 1/- each in lieu of existing 1,40,000, 10% Redeemable Non-Convertible Preference Shares (RNCPS) of Rs. 100 each.
  - b. Allotment of 3,83,14,176 2% Compulsorily Convertible Preference Shares (CCPS) of Re. 1/- each in lieu of existing 10,00,000, 2% Redeemable Non-Convertible Preference Shares (RNCPS) of Rs. 100 each.

The proposal was approved by shareholders in extraordinary general meeting on June 05, 2024. The Company is in process of obtaining regulatory approval for the same.

For Chatterjee & Chatterjee  
Chartered Accountants  
Firm registration no: 001109C

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BD Gujrati  
Partner  
Membership Number: 010878

Place: New Delhi  
Date: February 13, 2025

UDIN: 25010878BMOSCY4259

Independent Auditor's Review Report on consolidated unaudited quarterly and year to date financial results of Rolltainers Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To  
The Board of Directors  
Rolltainers Limited

1. Introduction

We have reviewed the accompanying statement of consolidated unaudited financial results of Rolltainers Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its joint ventures for the quarter ended December 31, 2024 and the year-to-date results for the period April 1, 2024 to December 31, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. 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 Standards on Auditing 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 circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

**CHATTERJEE & CHATTERJEE**  
**CHARTERED ACCOUNTANTS**

4. The Statement includes the results of the following entities:
  - a). RT Packaging Limited (subsidiary)
  - b). Rollatainers Toyo Machines Private Limited (joint venture)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above (except for the joint venture, the results of which have been based on management accounts as mentioned in paragraph 7 below), 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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.
6. Material uncertainty related to going concern

As stated in note no. 8 to the accompanying Statement, the Group has incurred a net loss of Rs. 18.41 lakhs and Rs. 127.50 lakhs (before adjustment of exceptional items) for the quarter and period ended December 31, 2024 respectively, and accumulated losses as on December 31, 2024 stand at Rs. 20,938.13 lakhs. However, these financial results have been prepared on the going concern basis as the management, based on the cash flow projection, is confident on the Company's ability to continue as a going concern for a foreseeable future.

Our report is not modified in respect of the above-mentioned matter.

7. Emphasis of matter
  - a) As disclosed in note no. 4 to the accompanying Statement, Certain immovable properties held in the name of the Subsidiary and shares held by the promoter Company have been provisionally attached by the Deputy Director, Gurugram Zonal office, Directorate of Enforcement, New Delhi in alleged contravention of Violation under Prevention Laundering Act, 2002 vide order no. 09/2024 dated 13.09.2024. As per the information provided by the management, the said Order does not have impact on the business or running operations of the Company. The financial impact of the order, if any, is not ascertainable.
  - b) The financial results of joint venture have not been reviewed by the auditors. Further, the joint venture- Rollatainers Toyo Machines Private Limited, has been struck off as on the current date.
  - c) Few bank accounts are dormant and pending for reconciliation. The balances in the same are not material.



**CHATTERJEE & CHATTERJEE**  
**CHARTERED ACCOUNTANTS**

d) Trade payables, trade receivables and other loans and advances given or taken are to subject to reconciliation and confirmation.

Our report is not modified in respect of the above-mentioned matters.

8. As disclosed in note no. 9 to the accompanying Statement, shareholders in their extraordinary general meeting on May 16, 2024 have approved the issue of 11,76,47,070 convertible equity warrants to certain non-promoter entities on a preferential basis of Rs. 1.70/- each aggregating Rs. 2,000 Lakhs. The Company is in the process of getting regulatory approval for the same.
9. As disclosed in note no. 10 to the accompanying Statement, pursuant to the meeting held on May 10, 2024 of the board of directors, the Company have proposed variation/alteration in the terms of preference shares of the Company as below:
- Allotment of 53,63,984 10% Compulsorily Convertible Preference Shares (CCPS) of Re. 1/- each in lieu of existing 1,40,000, 10% Redeemable Non-Convertible Preference Shares (RNCPS) of Rs. 100 each.
  - Allotment of 3,83,14,176 2% Compulsorily Convertible Preference Shares (CCPS) of Re. 1/- each in lieu of existing 10,00,000, 2% Redeemable Non-Convertible Preference Shares (RNCPS) of Rs. 100 each.

The proposal was approved by shareholders in extraordinary general meeting on June 05, 2024. The Company is in process of obtaining regulatory approval for the same.

For Chatterjee & Chatterjee  
Chartered Accountants  
Firm registration no: 001109C

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**GUJRATI**

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BD Gujrati  
Partner  
Membership Number: 010878

Place: New Delhi  
Date: February 13, 2025

UDIN: 25010878BMOSCZ8382



**ROLLAINERS**  
EMERGING EVERYDAY

## **ROLLAINERS LIMITED**

**Registered Office:** Plot No. 73-74, Phase-III, Industrial Area, Dharuhera, District Rewari, Haryana-123106

**Tel.:** 01274-243326, 242220

**E-mail:** cs.rollainers@gmail.com **Website:** www.rollainers.in

**CIN: L21014HR1968PLC004844**

**B.** STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - **Not Applicable.**

**C.** FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - **Not Applicable.**

**D.** FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **Not Applicable for this quarter.**

**E.** STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable for this quarter.**