



RAJ GUPTA & CO.
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Independent Auditor's Review Report On Unaudited Consolidated Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Rollatainers Limited,

1. We have reviewed the accompanying **Consolidated unaudited financial results of M/s Rollatainers Limited** ("the company") for the quarter ended 31st December, 2018 and the year to date results for the period 1 April 2018 to 31 December 2018, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This statement is responsibility of the company's management, which has been signed by Mr. Pyush Gupta, Whole time Director and Mr. Darshan Yadav, Chief Financial Officer of the company confirming the completeness and accuracy of the financial results.
3. The statement has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
4. We conducted our audit in accordance with the Standard on Review Engagement (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 about whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly we do not express audit opinion.
5. **Emphasis of Matter:**
 - a. Trade receivables and all other recoverable standing as on December 31st, 2018 which also includes balances from the group entities are subject to confirmation/reconciliation by the management and aging for the same has not been provided to us, accordingly we are unable to ascertain the effect on the balance sheet.





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- b. Trade Payable, advances from customers and loans & advances standing as on December 31st, 2018 are subject to confirmation/reconciliation.
- c. Fair value of the Investments have not been considered in the books of accounts. Accordingly, we are unable to evaluate the effect on financial results.
- d. Valuation and quantity of Inventory are confirmed by the management, however we have not physically verified the same and basis of valuation has not been provided to us.
- e. As per management, Plant and Machinery has nil value in the market, accordingly impairment loss has been debited to Profit and loss account.
- f. Capital work in progress has been long outstanding in the books of account.

Conclusion

Based on our review conducted as above, no matter except point no.5 above, 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 i.e. 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 SEBI (Listing Obligation and Disclosures Requirements) Regulations 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Raj Gupta & Co
Chartered Accountants,
(FRN – 000203N)



Gunjandeep Singh
Gunjandeep Singh
(Partner)

Membership No. 529555

Place: Delhi

Date: 25th February, 2019



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Independent Auditor's Review Report On Unaudited Standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Rollatainers Limited,

1. We have reviewed the accompanying **standalone unaudited financial results of M/s Rollatainers Limited** ("the company") for the quarter ended 31st December, 2018 and the year to date results for the period 1 April 2018 to 31st December 2018, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This statement is responsibility of the company's management, which has been signed by Mr. Pyush Gupta, Whole time Director and Mr. Darshan Yadav, Chief Financial Officer of the company confirming the completeness and accuracy of the financial results.
3. The statement has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
4. We conducted our audit in accordance with the Standard on Review Engagement (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 about whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly we do not express audit opinion.
5. **Emphasis of Matter:**
 - a. Trade receivables and all other recoverable standing as on December 31st, 2018 which also includes balances from the group entities are subject to confirmation/reconciliation by the management and aging for the same has not been provided to us, accordingly we are unable to ascertain the effect on the balance sheet.





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Conclusion

Based on our review conducted as above, no matter except point no. 5 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 i.e. 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 SEBI (Listing Obligation and Disclosures Requirements) Regulations 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Delhi
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For Raj Gupta & Co
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Gunjandeep Singh
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