



**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/2022-23

Date: 05.08.2022

To,

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

**Subject: Outcome of the Board Meeting held today i.e Friday, 05<sup>th</sup> August 2022**

Dear Sir/Ma'am,

Pursuant to the provision of Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. **Friday, 05<sup>th</sup> August 2022** has inter-alia noted, considered and approved the following matters:

- 1.Un- Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter ended June 30, 2022. (Copy Enclosed)
- 2.Limited Review Report on the aforesaid Un- Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter ended June 30,2022, issued by the Statutory Auditors of the Company i.e. M/s Shukla Gupta & Arora, Chartered Accountants. (Copy Enclosed)

The Board Meeting was commenced at 05:00 PM and concluded at 10:00 PM.

This is for your information and records.

**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 ended 30th June, 2022**

Rupees In "Lakhs"

S.No.	Particulars	Standalone				Consolidated			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30.06.2022	31.03.2022	30.06.2021	31.03.2022	30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
1	<b>Income</b>								
	Revenue from operations	10.00	10.00	11.17	56.86	14.40	77.94	238.68	624.31
	Other income	-	0.05	0.10	0.19	-	20.92	0.41	64.74
	<b>Total income</b>	<b>10.00</b>	<b>10.05</b>	<b>11.28</b>	<b>57.05</b>	<b>14.40</b>	<b>98.86</b>	<b>239.09</b>	<b>689.05</b>
2	<b>Expenses</b>								
	Cost of material consumed			1.09		-	94.55	202.28	552.98
	Purchase of trade goods	-	-	-	15.68				
	Changes in inventories of finished goods, work -in- progress and stock -in -trade	-	-	-	-	-	0.00	(5.77)	53.38
	Employee benefits expense	1.73	3.79	5.20	19.55	9.73	32.63	87.28	275.53
	Finance costs	25.93	25.17	16.96	82.76	52.03	50.50	40.12	179.70
	Depreciation & amortization	-	-	-	-	139.19	155.03	157.49	625.00
	Other expenses	11.90	5.22	2.04	49.45	21.15	(145.69)	62.48	268.08
	<b>Total expenses</b>	<b>39.55</b>	<b>34.18</b>	<b>25.29</b>	<b>167.44</b>	<b>222.09</b>	<b>187.02</b>	<b>543.88</b>	<b>1,954.67</b>
3	<b>Profit / (Loss) before exceptional and extraordinary items and tax (1-2)</b>	<b>(29.55)</b>	<b>(24.13)</b>	<b>(14.01)</b>	<b>(110.39)</b>	<b>(207.69)</b>	<b>(88.16)</b>	<b>(304.79)</b>	<b>(1,265.62)</b>
4	<b>Share of profit/(loss) of associates and joint ventures</b>	-	-	-	-	-	(0.33)	(142.54)	(175.78)
5	<b>Profit/(Loss) before exceptional items and tax(3+4)</b>	<b>(29.55)</b>	<b>(24.13)</b>	<b>(14.01)</b>	<b>(110.39)</b>	<b>(207.69)</b>	<b>(88.49)</b>	<b>(447.33)</b>	<b>(1,441.40)</b>
6	<b>Exceptional Items</b>	-	(4,725.63)	-	(4,883.18)	(1,167.20)	(4,348.91)	-	(4,506.46)
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>(29.55)</b>	<b>(4,749.76)</b>	<b>(14.01)</b>	<b>(4,993.57)</b>	<b>(1,374.89)</b>	<b>(4,437.40)</b>	<b>(447.33)</b>	<b>(5,947.86)</b>
8	<b>Tax expense</b>								
	Current tax	-	-	-	-	-	(969.62)	-	(969.62)
	Deferred tax	-	-	-	-	-	(969.62)	-	(969.62)
	<b>Total Tax Expenses</b>	-	-	-	-	-	(969.62)	-	(969.62)
9	<b>Net Profit / (Loss) form ordinary activities after tax (7+8)</b>	<b>(29.55)</b>	<b>(4,749.76)</b>	<b>(14.01)</b>	<b>(4,993.57)</b>	<b>(1,374.89)</b>	<b>(5,407.02)</b>	<b>(447.33)</b>	<b>(6,917.48)</b>
10	<b>Other Comprehensive income (OCI)</b>								
	Items that will not be reclassified to profit & Loss	-	-	-	-	-	6.84	-	6.84
	Income tax on items that will not be reclassified	-	-	-	-	-	-	-	-
	<b>Total other Comprehensive Income (Net of Tax)</b>	-	-	-	-	-	<b>6.84</b>	-	<b>6.84</b>
11	<b>Total Comprehensive income for the period (9+10)</b>	<b>(29.55)</b>	<b>(4,749.76)</b>	<b>(14.01)</b>	<b>(4,993.57)</b>	<b>(1,374.89)</b>	<b>(5,400.18)</b>	<b>(447.34)</b>	<b>(6,910.64)</b>
12	Profit/Loss from discontinued operation	-	-	-	-	-	-	-	-
13	<b>Net profit /loss for the period (11+12)</b>	<b>(29.55)</b>	<b>(4,749.76)</b>	<b>(14.01)</b>	<b>(4,993.57)</b>	<b>(1,374.89)</b>	<b>(5,400.18)</b>	<b>(447.34)</b>	<b>(6,910.64)</b>
14	Minority interest	-	-	-	-	(139.40)	272.91	(39.99)	415.83
15	<b>Net profit/loss after minority interest (13-14)</b>	<b>(29.55)</b>	<b>(4,749.76)</b>	<b>(14.01)</b>	<b>(4,993.57)</b>	<b>(1,235.49)</b>	<b>(5,673.10)</b>	<b>(407.35)</b>	<b>(6,494.80)</b>
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
17	Other equity	-	-	-	(1,403.96)	-	-	-	293.85
17	Earning per share (not annualized)								
	<b>Basic and Diluted</b>	(0.01)	(1.90)	(0.01)	(2.00)	(0.49)	(2.27)	(0.16)	(2.60)

**Notes to financial results:**

- 1 The above Audited financial results have been reviewed and recommended by the Audit Committee on 5th August, 2022 and subsequently have been approved by the Board of Directors of the company at their meeting held on 5th August, 2022.
- 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 year, company has shown expense under the head exceptional items as detailed below:

Particulars	Standalone	Consolidated
i) Diminution in value of Inventory	-	(1,172.98)
ii) Balances written back	-	5.78
<b>Total</b>	-	<b>(1,167.20)</b>

- 4 Previous year figures have been regrouped and rearranged wherever necessary to make them comparable with those of current year.
- 5 The figures for the quarter ended 31 st March, 2022 are the balancing figures between the audited figures of year ending 31st March, 2022 and the unaudited published figure upto nine months ended on 31st December, 2021 of the relevant financial year.
- 6 The consolidated financial statements include financial statements of the subsidiaries RT Packaging Ltd., JV Rollatainers Toyo Machines Pvt. Ltd. (under process of strike off) and Oliver Engineering Pvt. Ltd.(Company under corporate insolvency resolution process)
- 7 The statutory dues of TDS and GST demand amounting to Rs/- 18.88 lacs, and 56.69 lacs respectively as on 30-June-22
- 8 **SEGMENT INFORMATION**  
The business activities of the company falls within one operating segment viz. 'Packaging Products' and substantially sale of the product is within the country. Hence the disclosure requirement of Indian Accounting Standard 108 "Operating Segments" is not applicable

**For ROLLATAINERS LIMITED**

AARTI  
JAIN  
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Chairperson

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Date: 2022.08.05  
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Date: 05th August-2022

Place: New Delhi



**UDIN: 22510965AOKCPJ1982**

**Independent Auditors Review Report**

Rollatainers Limited

The Board of Directors

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

District- Rewari

Haryana, 123106

1. We have reviewed the accompanying statement of unaudited Ind AS financial results of M/s Rollatainers Limited (the Company) for the quarter ended 30<sup>th</sup> June, 2022 ("the statement"), attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements).
2. 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, 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.
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. 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. Company is maintaining 15 Bank Accounts of which 10 Account statements are not available with the company. The Company is in process of closing its non-operative banks.

S. No.	Bank Name	(Amount in Rs.)
		Balance as per Books As on 30 <sup>th</sup> June 2022
1.	BANK OF RAJASTHAN (FD A/C)	2,32,733.64
2.	CORPORATION - HOSUR 570 (New A/c No.510101001075747	33,184
3.	HSBC A/C NO. 166-127258-001 NOIDA	443.82
4.	ICICI BANK JANPATH BRANCH	4,20,554.68
5.	IDBI - 0167102000015561	1,22,882.01
6.	PNB -FD- HARIDWAR	1,25,181
7.	PNB-SHARE APPLICATION MONEY 0778002100029048	8,124
8.	SBM PEENYA-9311 (NewA/c No.54008700195)	47,492.82
9.	YES BANK (523) FBD	0.28
10.	Margin Money	9,30,545

- ii. Loans & advances (assets) amounting to Rs. 17.15 Lacs and Loans (Liability) amounting to Rs. 1.53 Lacs are subject to confirmations as on 30<sup>th</sup> June 2022.
- iii. Trade Payables amounting to Rs. 0.96 Crores are subject to confirmations as on 30<sup>th</sup> June 2022.

- iv. The company's Trade Receivables as at 30<sup>th</sup> June 2022 includes amount of Rs. 368.05 Lacs which are long outstanding, which as per the, management are considered good & recoverable.

### 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.

Our conclusion is not modified in respect of this matter.

For M/s Shukla Gupta & Arora.

Chartered Accountants

RAJNISH  
KUMAR  
SHUKLA

Signature



Digitally signed by RAJNISH KUMAR SHUKLA  
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(Rajnish Kumar Shukla)

Partner

(510965)

UDIN: 22510965AOKCPJ1982

New Delhi

Date: 05<sup>th</sup> August 2022



UDIN: 22510965AOKDBJ5473

**Independent Auditors Review Report**

**Rollatainers Limited**

**The Board of Directors**

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

**District- Rewari**

**Haryana, 123106**

1. 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 30<sup>th</sup> June 2022 ("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).
2. 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, 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.
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. 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.

4. We have not performed an audit and accordingly, we do not express an audit opinion.
5. 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.
6. 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)
7. We did not review the interim Financial Results and the other financial information of its Subsidiary included in the statement, whose interim financial results and the other information reflects total revenue of 14.4 Lacs, total net loss (after tax) of Rs. (1,392 .64 Lacs) for the quarter ended 30<sup>th</sup> June 2022 as consolidated in the unaudited consolidated financial results. These interim financial results and the other information have been reviewed by the other auditors whose reports have been furnished to us by the Parent's Management and our conclusion on the statement, so far relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedure performed by us as stated in Paragraph 3 above.
8. The share of Profit/loss of one Associate and one Joint Venture which have not been reviewed by their auditors as at 30<sup>th</sup> June 2022. Accordingly, the same has not been included in the consolidated statement.

**Emphasis of Matter:**

1. The Holding Company is maintaining 15 Bank Accounts of which 10 Account statements are not available with the company. The Company is in process of closing its non-operative banks.

S. No.	Bank Name	(Amount in Rs.) Balance as per Books As on 30 <sup>th</sup> June 2022
1.	BANK OF RAJASTHAN (FD A/C)	2,32,733.64
2.	CORPORATION - HOSUR 570 (New A/c No.510101001075747	33,184



3.	HSBC A/C NO. 166-127258-001 NOIDA	443.82
4.	ICICI BANK JANPATH BRANCH	4,20,554.68
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8.	SBM PEENYA-9311 (New A/c No.54008700195)	47,492.82
9.	YES BANK (523) FBD	0.28
10.	Margin Money	9,30,545

2. Loans & advances (assets) amounting to Rs. 17.15 Lacs and Loans (Liability) amounting to Rs. 1.53 Lacs of the holding company are subject to confirmations as on 30<sup>th</sup> June 2022.
3. Trade Payables amounting to Rs. 0.96 Crores are subject to confirmations in the holding company as on 30<sup>th</sup> June 2022.
4. The holding company's Trade Receivables as at 30<sup>th</sup> June 2022 includes amount of Rs. 368.05 Lacs which are long outstanding, which as per the, management are considered good & recoverable.
5. **Investment in Joint Venture (M/s Rolltainers Toyo Machines Private Limited)**

The Management has written off investment in the joint venture company M/s Rolltainers Toyo Machines Limited amounting to Rs. 24.33 Lacs as on 31<sup>st</sup> March 2022. The same cannot be verified and authenticated due to non-availability of the financial data of the said company for the quarter ending 30<sup>th</sup> June 2022.

In the current year the status as per the MCA shows that the company is struck off.

6. We have not received the review report of M/s Oliver Engineering Private Limited (Company under CIRP process w.e.f 12/05/2022) an associate with 48% holding of M/s Rolltainers Limited. Hence, we are not commenting on the same.
7. In case of the subsidiary company the Statutory Auditor has raised the following emphasis of matter:
  - i) RT Packaging Limited has entered into an agreement for sale of its Plant & Machinery subsequent to the quarter ending 30<sup>th</sup> June 2022.

**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.

Our conclusion is not modified in respect of this matter.

For M/s Shukla Gupta & Arora.

Chartered Accountants

RAJNISH  
KUMAR  
SHUKLA

Signature

Digitally signed by RAJNISH KUMAR SHUKLA  
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# email=RAJNISH@SGAINDIA.CO.IN; c=IN; cn=RAJNISH  
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(Rajnish Kumar Shukla)

Partner

(510965)

UDIN : 22510965AOKDBJ5473

New Delhi

Date: 05<sup>th</sup> August 2022