



ROLLATAINERS

EMERGING EVERYDAY

Regd. Office : 73-74, Phase-III, Industrial Area, Dharuhera, Haryana, INDIA-123 106
Tel. : 01274-243326, 242220 **E-mail :** www.rollatainers.com
CIN : L21014HR1968PLC004844

Ref. No.: RTL/BSE/2017-18

Date: December 14, 2017

To
BSE Limited
Phiroze Jeejee Bhoy Towers
Dalal Street, Mumbai-400001

Security Code: 502448

Sub:- Outcomes of Board Meeting dated 14th December, 2017

Dear Sir/Madam,

The Board of Directors of the Company in its meeting held today i.e. Thursday, 14th December, 2017 commenced at 05.00 p.m. and concluded at 08.15 p.m. has *inter-alia* approved the following items with the requisite majority:

1. The Un-audited Standalone & Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2017 under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Limited Review Reports on the un-audited Standalone & Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2017.

In view of the above, please find enclosed herewith the Un-audited Standalone & Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2017 along with the Limited Review Reports thereon.

The said results have been uploaded on the website of the BSE Limited, National Stock Exchange of India Limited and on the website of the Company at www.rollatainers.in

You are requested to take the same on records and oblige.

For ROLLATAINERS LIMITED

Pankaj Mahendru
Company Secretary

ROLLATAINERS LIMITED

Regd. Office : 73-74, Phase III, Industrial Area, Dharuhera (Haryana) - 123105
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017
 CIN : L21014HR1968PLC004844

Amount in Lacs

Sr. No.	Particulars	Standalone				
		Quarter Ended			Half year Ended	
		30.09.2017 (Unaudited)	30.06.2017 (Unaudited)	30.09.2016 (Unaudited)	30.09.2017 (Unaudited)	30.09.2016 (Unaudited)
1	Income from Operations					
	(a) Revenue from operations (Net of excise duty)	0	1,283	324	1,288	451
	(b) Other Income	68	73	-	141	-
	Total Income from operations	68	1,351	324	1,429	451
2	Expenses					
	(a) Cost of materials consumed	-	1,171	300	1,171	415
	(b) Cost of Goods Traded-in	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Employee benefits expense	39	33	37	72	54
	(e) Depreciation and amortisation expenses	10	1	15	11	18
	(f) Finance Cost	8	14	10	22	20
	(g) Other expenses	39	4	16	43	48
	Total expenses	95	1,223	378	1,318	555
3	Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	(27)	138	(54)	111	(104)
4	Exceptional Items	3,353	-	-	3,353	-
5	Profit/(Loss) before extraordinary items and tax (3+4)	3,326	138	(54)	3,464	(104)
6	Tax expense					
	-Current Tax	-	-	-	-	-
	-Deferred tax	-	-	-	-	-
	Total Tax Expenses	913	-	-	913	-
7	Profit/(Loss) for the period (5-6)	2,413	138	(54)	2,551	(104)
8	Other Comprehensive Income (OCI)					
a	Items that will not be classified to profit & Loss					
	Remeasurement benefits (Losses) on defined benefit obligation	-	-	-	-	-
	-Gain (Loss) on fair value of equity investments	-	-	-	-	-
	Income tax on items that will not be classified to profit or loss	-	-	-	-	-
b	Items that will be classified to profit or loss					
	Income tax relating to items that will be classified to profit or loss	-	-	-	-	-
	Total other Comprehensive Income (Net of Tax)	-	-	-	-	-
9	Total Comprehensive Income for the period (7+8)	2,413	138	(54)	2,551	(104)
10	Paid up equity share capital (Face Value of Rs. 1/each)	2,501	2,501	2,501	2,501	2,501
11	Earnings per share of Re 1/- each					
	(a) Basic	0.96	0.06	(0.02)	1.02	(0.04)
	(b) Diluted	0.96	0.06	(0.02)	1.02	(0.04)

- Notes: 1 The above Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14th December, 2017.
- 2 The Company has adopted Indian Accounting Standard (Ind AS) notified by the Ministry of Corporate Affairs with effect from 01 April 2017 (being transition from 01st April, 2016). Accordingly, the standalone financial results for the quarter and half year ended 30th September 2017 have been prepared in accordance with Companies (Indian Accounting Standard) Rules, 2015 (amended) as prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Consequently, the standalone financial results for the corresponding quarter and half year ended 30th September, 2016 have been restated to comply with Ind AS to make them comparable.
- 3 The Ind AS financial results and financial information for the quarter and half year ended 30th September, 2016 have not been subjected to any limited review or audit as per exemption given in SEBI circular no. CIR/CFD/FAC/62/2016 DATED 05th July, 2016. However, the Management has exercised necessary due diligence to ensure that the financial results provide the true and fair view of the results in accordance with Ind AS. The Ind AS compliant financial results for the previous year ended 31st March 2017 have not been provided as per the exemption given in above referred circular.
- 4 There is possibility that these financial results may require adjustment before constituting the final Ind AS Financial Statements as of and for the year ending 31st March 2018 due to change in financial reporting requirement arising from new or revised standards or interpretation issued by MCA or change in the use of one or more optional exemptions from full retrospective application as permitted under Ind AS.
- 5 The reconciliation of Net Profit as previously reported (referred to as "Previous GAAP") and Ind AS is as under:

Particulars	Standalone Quarter ended 30th September, 2016	Standalone Half year ended 30th September, 2016
Net Profit as per Previous GAAP	-44	54
Impact of Ind AS adjustments	-10	20
Impact of deferred tax	0	0
Net profit for the period as per Ind AS	-54	-104

For ROLLATAINERS LIMITED

Pyush Gupta
 Whole Time Director
 DIN: 03392865

Place: New Delhi
 Date: 14.12.2017

ROLLATAINERS LIMITED

Regd. Office : 73-74, Phase III, Industrial Area, Dharuhera (Haryana) - 123106
CIN : L21014HR1968PLC004844

Standalone Statement of Assets & Liabilities as at 30th September, 2017

Rs in Lacs

S No	PARTICULARS	As at 30.09.2017 (unaudited)
	ASSETS	
(1)	Non-current assets	
	(a) Property, plant and equipment	220
	(b) Capital work-in-progress	45
	(c) Investment property	14,129
	(d) Financial assets	119
	(e) Deferred tax assets (net)	266
	(f) Inventories	24
	(g) Other non-current assets	-
	Sub total - non current assets	14,803
(2)	Current assets	
	(a) Inventories	16,780
	(b) Financial assets	85
	(c) Trade Receivable	74
	(d) Cash and cash equivalents	1,490
	(e) Current tax assets (net)	
	(f) Other current assets	
	Sub total - current assets	18,429
	TOTAL ASSETS	33,232
	EQUITY AND LIABILITIES	
	EQUITY	
	(a) Equity share capital	2,501
	(b) Other equity	10,213
	Sub total Equity	12,714
	LIABILITIES	
(1)	Non-current liabilities	
	(a) Financial liabilities Borrowings	388
	(b) Provisions	-
	(c) Other non current liabilities	19,575
	Sub total - non current liabilities	19,963
(2)	Current liabilities	
	(a) Financial liabilities Trade Payables	451
	(b) Other current liabilities	104
	(c) Provisions	
	Sub Total - Current Liabilities	555
	TOTAL EQUITY AND LIABILITIES	33,232

For ROLLATAINERS LIMITED

Pyush Gupta

Whole Time Director
DIN: 03392865

Place: New Delhi
Date: 14.12.2017

RAJ GUPTA & CO.

CHARTERED ACCOUNTANTS

487/36, 2nd Floor, National Market, New Delhi-110087

LIMITED REVIEW REPORT

To
The Board of Directors
M/s **ROLLATAINERS LIMITED**

We have reviewed the accompanying statement of **Standalone Un-Audited Financial Results of M/s ROLLATAINERS LIMITED** for the quarter and half year ended September 30, 2017 being submitted by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, no matter 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 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 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

The review of unaudited financial results for the quarter ended 30th June 2017 and half year ended 30th September 2016 included in the statement was carried out and reported by M/s Manoj Mohan & Associates vide their limited review reports dated 14th August 2017 and 12th November 2016 respectively, whose limited review reports were furnished to us and which have been relied upon by us for the purpose of our review of the statement. Our review report was not modified in respect of this matter.

Place: ~~Noida~~
Date: 14.12.2017

For Raj Gupta & Co.
Chartered Accountants
FRN: 000203N


Karan Chadha
(Partner)
M No. 522201



ROLLATAINERS LIMITED

Regd. Office : 73-74, Phase III, Industrial Area, Dharuhera (Haryana) - 123106

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017

CIN : LZ1014HR1968PLC004844

Amount in Lacs

Sr. No.	Particulars	Consolidated				
		Quarter Ended			Half year Ended	
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Income from Operations					
	(a) Revenue from operations (Net of excise duty)	3,521	4,776	3,915	8,297	7,669
	(b) Other Income	72	75	7	147	14
	Total income from operations	3,593	4,851	3,922	8,444	7,683
2	Expenses					
	(a) Cost of materials consumed	1,498	2,925	2,000	4,423	3,934
	(b) Cost of Goods Traded-in	265	206	214	471	403
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	37	(32)	(1)	5	44
	(d) Employee benefits expense	585	651	633	1,236	1,309
	(e) Depreciation and amortisation expenses	422	368	234	790	709
	(f) Finance Cost	(6)	28	13	22	20
	(g) Other expenses	1,172	1,238	1,164	2,410	2,339
	Total expenses	3,974	5,383	4,257	9,357	8,757
3	Profit / (Loss) before exceptional and extraordinary items and tax (1-2)	(381)	(532)	(335)	(913)	(1,074)
4	Share of profit/(loss) of an associate/Joint Venture	(35)	(42)	(119)	(77)	(265)
5	Profit / (Loss) before exceptional items and tax (4±5)	(416)	(574)	(453)	(990)	(1,339)
6	Exceptional Items	3,353	-	-	3,353	-
7	Profit / (Loss) before extraordinary items and tax (5±6)	2,937	(574)	(453)	2,363	(1,339)
8	Tax expense					
	Current Tax	-	-	-	-	-
	Deferred tax	-	-	-	-	-
	Total Tax Expenses	1,093	(180)	(9)	913	(9)
9	Profit / (Loss) for the period (7 - 8)	1,844	(394)	(444)	1,450	(1,330)
10	Other Comprehensive Income (OCI)					
	a Items that will not be classified to profit & Loss					
	- Remeasurement benefits (Losses) on defined benefit obligation	-	-	-	-	-
	- Gain (Loss) on fair value of equity investments	-	-	-	-	-
	- Income tax on items that will not be classified to profit or loss	-	-	-	-	-
	b Items that will be classified to profit or loss					
	- Income tax relating to Items that will be classified to profit or loss	-	-	-	-	-
	Total other Comprehensive Income (Net of Tax)	-	-	-	-	-
11	Total Comprehensive income for the period (9+10)	1,844	(394)	(444)	1,450	(1,330)
12	Paid up equity share capital (Face Value of Rs. 1/each)	2,501	2,501	2,501	2,501	2,501
13	Earnings per share of Re 1/- each					
	(a) Basic	0.74	(0.16)	(0.18)	0.58	(0.53)
	(b) Diluted	0.74	(0.16)	(0.18)	0.58	(0.53)

Notes: 1 The above Consolidated financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14th December, 2017.

2 The Company has adopted Indian Accounting Standard (Ind AS) notified by the Ministry of Corporate Affairs with effect from 01 April 2017 (being transition from 01st April, 2016). Accordingly, the Consolidated financial results for the quarter and half year ended 30th September, 2017 have been prepared in accordance with Companies (Indian Accounting Standard) Rules, 2015 (amended) as prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Consequently, the Consolidated financial results for the corresponding quarter and half year ended 30th September, 2016 have been restated to comply with Ind AS to make them comparable.

3 The Ind AS financial results and financial information for the quarter and half year ended 30th September, 2016 have not been subjected to any limited review or audit as per exemption given in SEBI circular no. CIR/CFD/FAC/62/2016 DATED 05th July, 2016. However, the Management has exercised necessary due diligence to ensure that the financial results provide the true and fair view of the results in accordance with Ind AS. The Ind AS compliant financial results for the previous year ended 31st March 2017 have not been provided as per the exemption given in above referred circular.

4 There is possibility that these financial results may require adjustment before constituting the final Ind AS Financial Statements as of and for the year ending 31st March 2018 due to change in financial reporting requirement arising from new or revised standards or Interpretation issued by MCA or change in the use of one or more optional exemptions from full retrospective application as permitted under Ind AS.

5 The reconciliation of Net Profit as previously reported (referred to as "Previous GAAP") and Ind AS is as under:

Particulars	Consolidated Quarter ended 30th September, 2016	Consolidated Half year ended 30th September, 2016
Net Profit as per Previous GAAP		
Impact of Ind AS adjustments	(434)	(1310)
Impact of deferred tax	-10	-20
Net profit for the period as per Ind AS	0	0
	(444)	(1330)

6 SEGMENT REPORTING

Particulars	Quarter Ended		Half year Ended
	30.09.2016 (Unaudited)	30.06.2017 (Unaudited)	30.09.2017 (Unaudited)
Segment Revenue			
a) Packaging	500.23	3,207	3,707
b) Food	1,663.37	1,645	3,308
c) Others			
Less : Inter segment			
Total	1,429.00	-	1,429
Segment Results [Profit/(Loss) before Tax and Interest]			
a) Packaging	3,593	4,851	8,444
b) Food	(536)	(153)	-689
c) Others	(19)	(393)	-412
Total	3,486	-	3,486
Less : Interest			
Profit before Tax	2,931	(546)	2,385
Capital Assets			
a) Packaging	(6)	28	22
b) Food			
Total	2,937	(574)	2,363
Segment Liabilities			
a) Packaging	36614	28,723	36614
b) Food	4611	5,685	4611
Total	41,225	34,408	41,225
Segment Liabilities			
a) Packaging	24649	19,108	24649
b) Food	7249	7,182	7249
Total	31,897	26,290	31,897

For ROLLATAIERS LIMITED

Pyush Gupta
Whole Time Director
DIN: 03392865

Place: New Delhi
Date: 14.12.2017

ROLLATAINERS LIMITED

Regd. Office : 73-74, Phase III, Industrial Area, Dharuhera (Haryana) - 123106

CIN : L21014HR1968PLC004844

Consolidated Statement of Assets & Liabilities as at 30th September, 2017

S No	PARTICULARS	As at 30.09.2017 (unaudited)
	ASSETS	
(1)	Non-current assets	
	(a) Property, plant and equipment	12,244
	(b) Capital work-in-progress	100
	(c) Other Intangible Assets	1,949
	(d) Investment property	315
	(e) Financial assets	151
	(f) Deferred tax assets (net)	1,086
	(g) Inventories	24
	(h) Other non-current assets	1,148
	Sub total - non current assets	17,017
(2)	Current assets	
	(a) Inventories	982
	(b) Financial assets	18,511
	(c) Trade Receivable	1,487
	(d) Cash and cash equivalents	95
	(e) Current tax assets (net)	3,132
	(f) Other current assets	
	Sub total - current assets	24,208
	TOTAL ASSETS	41,225
	EQUITY AND LIABILITIES	
	EQUITY	
	(a) Equity share capital	2,501
	(b) Other equity	6,694
	Equity attributable to owners	9,195
	Non-controlling interest	133
	LIABILITIES	
(1)	Non-current liabilities	
	(a) Financial liabilities	
	Borrowings	488
	(b) Provisions	251
	(c) Other non current liabilities	25,595
	Sub total - non current liabilities	26,334
(2)	Current liabilities	
	(a) Financial liabilities	
	Trade Payables	3,545
	(b) Other current liabilities	1,349
	(c) Provisions	669
	Sub Total - Current Liabilities	5,563
	TOTAL EQUITY AND LIABILITIES	41,225

For ROLLATAINERS LIMITED


Pyush Gupta

Whole Time Director

DIN: 03392865

Place: New Delhi

Date: 14.12.2017

RAJ GUPTA & CO.

CHARTERED ACCOUNTANTS

487/36, 2nd Floor, National Market, New Delhi-110087

LIMITED REVIEW REPORT

To
The Board of Directors
M/s **ROLLATAINERS LIMITED**

We have reviewed the accompanying statement of **Consolidated Un-Audited Financial Results** of **M/s ROLLATAINERS LIMITED** for the quarter and half year ended September 30, 2017 being submitted by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We have not reviewed the financial results of one Subsidiary Boutonniere hospitality Pvt Ltd & two Joint-ventures included in the consolidated financial statements, whose consolidated financial statements reflect total assets of Rs 49.16 Crores as at 30th September 2017 and total revenue of Rs 16.63 Crores and Rs 29.08 Crores for the quarter and half year ended 30th September, 2017 respectively.

Based on our review conducted as above, no matter 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 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 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

The review of unaudited financial results for the quarter ended 30th June 2017 and half year ended 30th September 2016 included in the statement was carried out and reported by M/s Manoj Mohan & Associates vide their limited review reports dated 21th August 2017 and 11th November 2016 respectively, whose limited review reports were furnished to us and which have been relied upon by us for the purpose of our review of the statement. Our review report was not modified in respect of this matter

Place: Noida
Date: 14.11.2017

For Raj Gupta & Co.
Chartered Accountants
FRN: 000203N


Karan Chadha
(Partner)
M No. 522201

