



**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: 23.11.2020

To,

The Secretary BSE Limited Phiroze Jeejeebhoy, Towers Limited Dalal Street, Mumbai - 4000 01 Scrip Code: 502448	The Secretary National Stock Exchange Limited, Exchange Plaza Bandra Kurla Complex, Bandra (E) Mumbai - 400 051 Symbol: ROLLT
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**Subject: To Consider and approve the Un-audited Standalone and Consolidated Financial Results for the Quarter and Half year ended September 30<sup>th</sup>, 2020 along with the Notice of 49<sup>th</sup> Annual General meeting and Board Report for the F.Y. ended 31<sup>st</sup> March 2020.**

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. Monday 23<sup>rd</sup> November 2020, has inter-alia consider and approved the following matters:

1. The Un-audited Standalone and Consolidated Financial Results for the Quarter and Half year ended on September 30<sup>th</sup>, 2020 (Copy enclosed).
2. Limited Review Report on the aforesaid Un-audited Standalone and Consolidated Financial Results for the Quarter and Half year ended on September 30<sup>th</sup>, 2020. (Copy enclosed).
3. To Consider and approve the Notice of 49<sup>th</sup> Annual General Meeting of the Company along with the Board Report for the financial year ended 31<sup>st</sup> March 2020.

The Board Meeting was commenced at 03:00 PM and concluded at 10:30 PM

This is for your information and records.

Thanking You,  
Yours faithfully,

For Rollataibers Limited

(Pyush Gupta)  
Whole Time Director  
DIN: 03392865



*SHUKLA GUPTA & ARORA*

UDIN: 20510965AAAAAD8540

**Independent Auditors Review Report**

**Rollatainers Limited**

**The Board of Directors**

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

**District- Rewari**

**Haryana, 123106**

We have reviewed the accompanying statement of unaudited Ind AS financial results of M/s Rollatainers Limited (the Company) for the quarter/ half year ended 30<sup>th</sup> September, 2020 ("the statement"), attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements). 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, read with the SEBI CIR/CFD/FAC/69/2016 dated 10<sup>th</sup> August, 2016 and (hereinafter referred to as 'the SEBI Circular') 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.

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) Trade Payables amounting to Rs. 109.86 Lacs, Loan and Advances (Asset) amounting to Rs. 17.15 Lacs and Advance Taken from Customers/Financial Liabilities amounting to Rs. 118.58 Lacs are subject to confirmation.

**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

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Rajnish Kumar Shukla  
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Signature

(Rajnish Kumar Shukla)

Partner

(510965)

New Delhi

Date: 23<sup>rd</sup> November, 2020



## **Independent Auditors Review Report**

**Rollatainers Limited**

**The Board of Directors**

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

**District- Rewari**

**Haryana, 123106**

We have reviewed the accompanying Consolidated statement of unaudited Ind AS financial results of M/s Rollatainers Limited (the holding Company), its subsidiary and joint venture for the quarter/ half year ended 30<sup>th</sup> September, 2020 ("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). 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, read with the SEBI CIR/CFD/FAC/69/2016 dated 10<sup>th</sup> August, 2016 and (hereinafter referred to as 'the SEBI Circular') 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.

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.

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.

Consolidated Financials includes the unaudited financial statements of the the following entities:

1. RT Packaging Limited (Subsidiary)
2. Boutonniere Hospitality Private Limited (Subsidiary)
3. Rollatainers Toyo Machines Private Limited (Joint Venture)

**Emphasis of Matter:**

- i) Trade Payables amounting to Rs. 109.86 Lacs, Loan and Advances (Asset) amounting to Rs. 17.15 Lacs and Advance Taken from Customers/Financial Liabilities amounting to Rs. 118.58 Lacs are subject to confirmation.
- ii) We have not received the review report of M/s Rollatainers - Toyo Machine Private Limited a joint venture with 50% holding of M/s Rollatainers. Hence we are not commenting on the same.

**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

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Rajnish Kumar Shukla  
Date: 2020.11.23  
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Signature

(Rajnish Kumar Shukla)

Partner

(510965)

New Delhi

Date: 23<sup>rd</sup> November, 2020

**ROLLATAINERS LIMITED**  
Statement of Standalone and Consolidated Un- Audited Financial Results for the quarter and half year ended 30th September, 2020

Rupees in "Lakhs"

S.No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended		
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>												
	Revenue from operations	13.34	4.28	21	18	31	59.59	1,573.76	844.09	3,671.00	2,417.85	7,241.00	14,228.84
	Other Income	11.03	10.90	7	22	23	45.04	307.84	347.76	68.00	655.60	113.00	244.18
	<b>Total Revenue</b>	<b>24.37</b>	<b>15.19</b>	<b>28</b>	<b>40</b>	<b>54</b>	<b>104.63</b>	<b>1,881.60</b>	<b>1,191.85</b>	<b>3,739.00</b>	<b>3,073.45</b>	<b>7,354.00</b>	<b>14,473.02</b>
2	<b>Expenses</b>												
	Cost of Material consumed	3.18	4.08	10	7	10	18.76	965.80	563.38	1,901.00	1,529.18	3,789.00	7,210.95
	Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-	-	(95.51)	25.77	15.00	(69.74)	38.00	189.13
	Employee Benefits Expense	0.55	0.55	11	1	23	23.38	367.21	271.25	700.00	638.46	1,366.00	2,842.41
	Finance Costs	15.34	14.89	13	30	26	55.30	255.51	258.75	136.00	514.26	262.00	687.14
	Depreciation & Amortization Expenses	-	-	-	-	-	-	623.60	648.43	629.00	1,272.03	1,247.00	2,575.06
	Other Expenses	27.74	1.67	15	29	34	51.49	472.71	302.93	859.00	775.64	1,699.00	3,258.90
	<b>Total Expenses</b>	<b>46.80</b>	<b>21.18</b>	<b>50</b>	<b>68</b>	<b>94</b>	<b>148.93</b>	<b>2,589.32</b>	<b>2,070.51</b>	<b>4,240.00</b>	<b>4,659.83</b>	<b>8,401.00</b>	<b>16,763.59</b>
3	<b>Profit/(Loss) before exceptional and extraordinary items and tax (1-2)</b>	<b>(22.43)</b>	<b>(5.99)</b>	<b>(22)</b>	<b>(28)</b>	<b>(40.00)</b>	<b>(44.30)</b>	<b>(707.72)</b>	<b>(878.66)</b>	<b>(500.00)</b>	<b>(1,586.38)</b>	<b>(1,047.00)</b>	<b>(2,290.57)</b>
4	Share of profit/(loss) of associates and joint ventures	-	-	-	-	-	-	(31.34)	(45.85)	(77.19)	-	-	(29.71)
5	<b>Profit/(Loss) before exceptional items and tax(3+4)</b>	<b>(22.43)</b>	<b>(5.99)</b>	<b>(22)</b>	<b>(28)</b>	<b>(40.00)</b>	<b>(44.30)</b>	<b>(739.06)</b>	<b>(924.51)</b>	<b>(500.00)</b>	<b>(1,663.57)</b>	<b>(1,047.00)</b>	<b>(2,320.27)</b>
6	<b>Exceptional Items</b>	-	-	5	-	58.00	58.37	(19.45)	(9.88)	6.00	(29.33)	1.00	0.55
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>(22)</b>	<b>(6)</b>	<b>(17)</b>	<b>(28)</b>	<b>18</b>	<b>14</b>	<b>(759)</b>	<b>(934)</b>	<b>(495)</b>	<b>(1,693)</b>	<b>(1,046)</b>	<b>(2,319.72)</b>
8	<b>Tax expense</b>												
	Current Tax	-	-	-	-	-	-	-	-	-	-	-	(8.81)
	Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8.81)</b>
9	<b>Net Profit / (Loss) form ordinary activities after tax (7+8)</b>	<b>(22)</b>	<b>(6)</b>	<b>(17)</b>	<b>(28)</b>	<b>18</b>	<b>14</b>	<b>(759)</b>	<b>(934)</b>	<b>(495)</b>	<b>(1,693)</b>	<b>(1,046)</b>	<b>(2,328.54)</b>
10	<b>Other Comprehensive income (OCI)</b>												
	Items that will not be reclassified to profit & Loss	-	-	-	-	-	-	-	-	-	-	1.00	(3.34)
	Income tax on items that will not be reclassified	-	-	-	-	-	-	(0.81)	0.63	2.00	(0.18)	-	6.54
	<b>Total other Comprehensive Income (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>1</b>	<b>2</b>	<b>(0.18)</b>	<b>1</b>	<b>3.21</b>
11	<b>Total Comprehensive income for the period (9+10)</b>	<b>(22)</b>	<b>(6)</b>	<b>(17)</b>	<b>(28)</b>	<b>18</b>	<b>14</b>	<b>(759)</b>	<b>(934)</b>	<b>(493)</b>	<b>(1,693)</b>	<b>(1,045)</b>	<b>(2,325.33)</b>
12	Profit/Loss from discontinued operation	-	-	-	-	-	-	-	-	-	-	-	-
13	<b>Net Profit/Loss for the period (11+12)</b>	<b>(22)</b>	<b>(6)</b>	<b>(17)</b>	<b>(28)</b>	<b>18</b>	<b>14</b>	<b>(759)</b>	<b>(934)</b>	<b>(493)</b>	<b>(1,693)</b>	<b>(1,045)</b>	<b>(2,325.33)</b>
14	Minority Interest	-	-	-	-	-	-	79	(96)	(58)	(16)	(129.00)	(281.57)
15	<b>Net Profit/Loss after Minority Interest (13-14)</b>	<b>(22)</b>	<b>(6)</b>	<b>(17)</b>	<b>(28)</b>	<b>18</b>	<b>14</b>	<b>(839)</b>	<b>(838)</b>	<b>(435)</b>	<b>(1,677)</b>	<b>(916)</b>	<b>(2,043.76)</b>
16	Paid up Equity share capital (face value of Rs 1 / each)	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501.00
17	Other equity	-	-	-	(679)	-	-	-	-	-	1,970	-	3,485.03
18	<b>Earning Per share for Continuing Operations basic and Diluted</b>	<b>(0.01)</b>	<b>(0.00)</b>	<b>(0.01)</b>	<b>(0.01)</b>	<b>0.01</b>	<b>0.01</b>	<b>(0)</b>	<b>(0.34)</b>	<b>(0.17)</b>	<b>(0.67)</b>	<b>(0.37)</b>	<b>(0.82)</b>

**Notes to financial results:**

- The above Audited financial results have been reviewed and recommended by the Audit Committee on 23rd November, 2020 and subsequently have been approved by the Board of Directors of the company at their meeting held on 23rd November, 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. 29.33lakhs, details given below:
  - Profit (Loss) on Sale of Fixed Assets 4.56 Lac
  - Provision for doubtful debts due to Covid-19 19.45 Lac
  - Provision for perishable stock 5.32 Lac
- 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 30th September, 2020 are the balancing figures between the audited figures of half year ending 30th September, 2020 and the unaudited published figure upto three months ended on 30th June, 2020 of the relevant financial year.
- The Consolidated Financial Statements include Financial Statements of the subsidiaries RT Packaging Ltd., Boutonniere Hospitality Pvt. Ltd. and JV Rollatainers 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"					
	Quarter Ended			Six Month Ended		Year Ended
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31-3-20
<b>Segment Revenue</b>						
a) Packaging	819	688	1,249	1,507	3,246	6,466
b) Food	1,062	504	2,490	1,566	4,108	8,007
<b>Total</b>	<b>1,881</b>	<b>1,192</b>	<b>3,739</b>	<b>3,073</b>	<b>7,354</b>	<b>14,473</b>
<b>Segment Results [Profit/(Loss) before Tax and Interest]</b>						
a) Packaging	(330)	(288)	(380)	(618)	(825)	(1,515)
b) Food	(122)	(331)	16	(454)	41	(88)
<b>Total</b>	<b>(453)</b>	<b>(619)</b>	<b>(364)</b>	<b>(1,072)</b>	<b>(784)</b>	<b>(1,603)</b>
Less : Interest	255	259	136	514	262	687
<b>Profit before Tax</b>	<b>(708)</b>	<b>(878)</b>	<b>(500)</b>	<b>(1,586)</b>	<b>(1,046)</b>	<b>(2,290)</b>
<b>Segment Assets</b>						
a) Packaging	15,032	15,941	19,280	15,032	19,280	17,083
b) Food	24,665	23,274	7,693	24,665	7,693	25,756
<b>Total</b>	<b>39,697</b>	<b>39,215</b>	<b>26,973</b>	<b>39,697</b>	<b>26,973</b>	<b>42,839</b>
<b>Segment Liabilities</b>						
a) Packaging	12,198	13,219	14,945	12,198	14,945	13,559
b) Food	22,800	22,406	6,585	22,800	6,585	22,890
<b>Total</b>	<b>34,998</b>	<b>35,625</b>	<b>21,530</b>	<b>34,998</b>	<b>21,530</b>	<b>36,449</b>

For ROLLATAINERS LIMITED

**PYUSH  
GUPTA**

(Pyush Gupta)  
Whole Time Director

Date: 23rd November, 2020  
Place: New Delhi

**ROLLATAINERS LIMITED**

Statement of Standalone and Consolidated Un-Audited Financial Results for the quarter and half year ended 30th September, 2020

Rupees in "Lakhs"

Particulars	STANDALONE		CONSOLIDATED	
	As at 30.09.2020	As at 31.03.2020	As at 30.09.2020	As at 31.03.2020
<b>A ASSETS</b>				
<b>1 Non-Current Assets</b>				
(a) Property, Plant and Equipment	50.98	74.94	17,353.00	13,809.91
(b) Right to use assets	-	-	3,536.17	4,219.79
(c) Capital work-in-progress	-	44.54	50.31	94.85
(d) Goodwill	-	-	1,954.16	1,954.16
(e) Other Intangible assets	-	-	11.30	4,233.66
(f) <u>Financial Assets</u>				
Investment	6,160.96	6,160.96	6,355.25	6,277.26
Other financial assets	-	-	400.54	476.41
(g) Deferred Tax Assets (net)	406.80	406.80	1,376.42	1,376.42
(h) Other Non-current Assets	70.71	70.71	402.32	331.62
<b>Sub Total-Non-Current Assets</b>	<b>6,689.45</b>	<b>6,757.95</b>	<b>31,439.47</b>	<b>32,774.08</b>
<b>2 Current Assets</b>				
(a) Inventories	-	-	2,281.55	2,189.45
(b) <u>Financial Assets</u>				
Trade Receivables	2,041.74	3,381.41	2,540.24	4,600.24
Cash and Cash Equivalents	27.92	32.93	330.11	500.74
Other Current Financial Assets	-	-	631.27	558.77
(c) Current Tax Assets (Net)	65.89	65.50	142.82	199.73
(d) Other Current Assets	939.64	550.57	2,331.29	2,016.40
<b>Sub Total-Current Assets</b>	<b>3,075.20</b>	<b>4,030.41</b>	<b>8,257.28</b>	<b>10,065.33</b>
<b>TOTAL-ASSETS</b>	<b>9,764.65</b>	<b>10,788.36</b>	<b>39,696.75</b>	<b>42,839.41</b>
<b>(B) EQUITY AND LIABILITIES</b>				
<b>1 Equity</b>				
(a) Equity Share Capital	2,501.30	2,501.30	2,500.45	2,500.84
(b) Other Equity	(678.68)	(650.25)	1,969.57	3,485.03
(c) Non Controlling Interest	-	-	228.25	404.63
<b>Sub Total-Equity</b>	<b>1,822.62</b>	<b>1,851.05</b>	<b>4,698.27</b>	<b>6,390.50</b>
<b>2 Liabilities</b>				
<b>Non-Current Liabilities</b>				
(a) <u>Financial Liabilities</u>				
Borrowings	525.61	495.39	7,492.21	7,196.85
Other financial liabilities	-	-	2,621.51	3,159.46
(b) Deferred Tax Liabilities (Net)	-	-	-	-
(c) Provisions	-	-	300.48	358.16
(d) Other Non-Current Liabilities	-	-	-	-
<b>Sub Total-Non-Current Liabilities</b>	<b>525.61</b>	<b>495.39</b>	<b>10,414.20</b>	<b>10,714.47</b>
<b>Current Liabilities</b>				
(a) <u>Financial Liabilities</u>				
Borrowings	-	-	9,287.35	9,187.25
Trade Payables	126.70	1,913.50	3,402.68	5,413.52
(b) Other Financial Liabilities	7,289.72	6,528.42	8,978.84	9,022.19
(c) Other Current Liabilities	-	-	2,675.01	1,904.64
(d) Provisions	-	-	240.40	206.83
(e) Current Tax Liabilities (Net)	-	-	-	-
<b>Sub Total-Current Liabilities</b>	<b>7,416.42</b>	<b>8,441.92</b>	<b>24,584.28</b>	<b>25,734.43</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>9,764.65</b>	<b>10,788.36</b>	<b>39,696.75</b>	<b>42,839.40</b>
	<b>0</b>	<b>-0</b>	<b>0.00</b>	<b>0.01</b>

For ROLLATAINERS LIMITED

PYUSH  
GUPTA

(Pyush Gupta)

Whole Time Director

Date: 23rd November, 2020

Place: New Delhi

**ROLLATAINERS LIMITED**

**Consolidated Cash Flow Statement for the Half Year Ended 30th September, 2020**

(Rs. in Lakhs)

Particulars	As at	As at 31.03.2020	As at	As at 31.03.2020
	30.09.2020		30.09.2020	
	Stand Alone		Consolidated	
<b>A CASH FLOW FROM OPERATING ACTIVITIES:</b>				
Profit as per Profit & Loss Account (PBT)	(28.44)	14.08	(1,615.70)	(2,290.57)
Add: Exceptional items	-	(58.37)	-	(16.77)
Add: Depreciation/Amortisation and Impairment	-	-	1,272.03	2,590.81
Add: Financial Expenses	30.23	55.30	514.26	687.14
Add: Loss on sale of property, plant and equipment	-	-	12.03	3.07
Gain on sale of Investment	-	-	-	(1.87)
Interest income	(21.93)	(45.04)	(182.25)	(151.43)
Excess Provisions written Back	-	-	(27.45)	(61.75)
Balances written off/ provided for	-	-	3.98	60.55
Gain on settlement/remesurement of financial asset fair valuation	-	-	(412.94)	(8.36)
Less: Ind AS effect on defined benefits	-	-	3.20	-
Less: Interest Received & Other Income	-	-	2.84	-
Leave encashment	-	-	-	-
Provision for VAT litigation	-	-	-	-
Provision for doubtful debts	-	-	5.00	-
Reversal of provision of diminution of investment	-	-	-	-
Gain on derecognition of amortised cost of security deposits for rent	-	-	(10.17)	-
	<b>(20.14)</b>	<b>(34.03)</b>	<b>(435.18)</b>	<b>810.82</b>
<b>Change in Current / Non Current Liabilities:</b>				
(Increase)/Decrease in Inventories	-	-	(92.06)	269.09
(Increase)/Decrease in Trade Receivables	1,432.09	(2.60)	1,463.49	(111.30)
(Increase)/Decrease in Other Non- Current Assets	-	-	(68.92)	(194.13)
(Increase)/Decrease in Other Current Assets	(389.46)	2,496.79	(310.23)	2,435.20
(Increase)/decrease in short term financial assets	-	-	(64.94)	(13.27)
Decrease in Long Term Financial Assets	-	-	73.53	-
Increase/(Decrease) in Trade Payable	(1,786.80)	(85.11)	(1,396.13)	475.32
Increase/(Decrease) in Current Liabilities	761.30	(25.56)	770.37	41.96
Increase/(Decrease) in Other Financial Liabilities	(92.42)	(2,345.02)	(49.38)	(2,252.45)
Increase/(Decrease) in Provisions	-	-	(30.10)	46.76
<b>Cash generation from operations activities</b>	<b>(95.43)</b>	<b>4.46</b>	<b>(139.57)</b>	<b>1,508.00</b>
Tax refund/ (paid)	-	7.09	54.55	(12.56)
<b>Cash flow before extraordinary items</b>	<b>(95.43)</b>	<b>11.55</b>	<b>(85.02)</b>	<b>1,495.44</b>
<b>Net cash from operating activities</b>	<b>(95.43)</b>	<b>11.55</b>	<b>(85.02)</b>	<b>1,495.44</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>				
Addition to Fixed Assets	-	-	(20.16)	(260.52)
Proceeds from return of capital advances	-	-	-	820.00
Sale of Fixed assets	68.49	-	68.49	25.19
Sale of investments	-	-	-	-
Proceeds/(purchase) from maturity of bank deposits and other balances (having maturity of more than 3 month)	21.93	(8.53)	20.83	(83.90)
Interest Received & Other income	-	-	5.95	54.77
Change in investment	-	-	-	-
<b>Net Cash from Investing activities</b>	<b>90.42</b>	<b>(8.53)</b>	<b>75.11</b>	<b>555.54</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>				
Increase in Capital from Minority Shareholders	-	-	-	-
Interest on CCD	-	-	(1.60)	-
Proceeds from issue of Convertible Debanture	-	-	100.00	1,577.60
Proceeds from loan from Director	-	-	0.10	31.12
Proceeds from payment of lease liability	-	-	(261.05)	(1,233.06)
Repayment of Borrowing	-	-	-	(2,426.05)
Repayment/disbursement of long term borrowings	30.22	-	30.22	-
Finance Charges Paid	(30.23)	-	(30.23)	-
<b>Net Cash from financing activities</b>	<b>(0.00)</b>	<b>-</b>	<b>(162.55)</b>	<b>(2,050.39)</b>
<b>Net cash flows during the year (A+B+C)</b>	<b>(5.01)</b>	<b>3.02</b>	<b>(172.45)</b>	<b>0.59</b>
<b>Cash &amp; cash equivalents (opening balance)</b>	<b>32.93</b>	<b>29.91</b>	<b>413.55</b>	<b>411.18</b>
<b>Cash balance of subsidiary acquired during the year</b>				<b>1.78</b>
<b>Cash &amp; cash equivalents (closing balance)</b>	<b>27.92</b>	<b>32.93</b>	<b>241.10</b>	<b>413.55</b>

For ROLLATAINERS LIMITED

**PYUSH  
GUPTA**

(Pyush Gupta)  
Whole Time Director

Date: 23rd November, 2020  
Place: New Delhi