



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/2023-24

Date: 09th November 2023

To,

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

Subject: Outcome of the Board Meeting held today i.e November 09,2023

Dear Sir/Ma'am,

Pursuant to the provision of Regulation 30 and 33 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. **Thursday, November 09,2023**, has inter-alia considered and approved the following matters:

1. Un- Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter and half year ended on September 30,2023. (Copy Enclosed).
2. Limited Review Report on the aforesaid Financial Results (Standalone and Consolidated) of the Company for the Quarter and half year ended on September 30,2023, issued by the Statutory Auditors of the Company i.e. M/s Chatterjee & Chatterjee, Chartered Accountants. (Copy Enclosed).
3. Related Party Transactions for the half year ended on September 30,2023.

The Board Meeting was commenced at 11:30 A.M. and concluded at 01:45 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 and half year ended 30th September, 2023

Rupees In "Lakhs"

S.No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended		
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income												
	Revenue from operations	10.00	10.00	10.00	20.00	20.00	40.00	29.40	29.40	24.40	58.80	38.80	114.25
	Other income	10.67	19.86	10.40	30.53	10.40	95.49	10.67	19.86	12.40	30.53	12.40	99.10
	Total income	20.67	29.86	20.40	50.53	30.40	135.49	40.07	49.26	36.80	89.33	51.20	213.35
2	Expenses												
	Employee benefits expense	2.87	2.79	1.73	5.66	3.45	7.21	6.74	5.07	4.60	11.81	14.32	27.69
	Finance costs	26.82	26.03	26.70	52.85	52.63	103.67	30.76	55.73	53.59	86.49	105.62	212.91
	Depreciation & amortization	-	-	-	-	-	-	2.53	2.54	2.53	5.07	141.71	146.79
	Other expenses	3.20	11.80	10.21	15.00	22.11	24.17	9.97	16.91	31.48	26.88	52.63	75.50
	Total expenses	32.89	40.62	38.64	73.51	78.19	135.05	50.01	80.24	92.19	130.26	314.28	462.88
3	Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	(12.22)	(10.76)	(18.24)	(22.98)	(47.79)	0.45	(9.94)	(30.99)	(55.39)	(40.93)	(263.08)	(249.53)
4	Share of profit/(loss) of associates and joint ventures	-	-	-	-	-	-	-	-	-	-	-	-
5	Profit/(Loss) before exceptional items and tax(3+4)	(12.22)	(10.76)	(18.24)	(22.98)	(47.79)	0.45	(9.94)	(30.99)	(55.39)	(40.93)	(263.08)	(249.53)
6	Exceptional Items	-	-	-	-	-	-	52.96	-	(656.85)	52.96	(1,824.05)	(1,824.64)
7	Profit/(Loss) before tax (5-6)	(12.22)	(10.76)	(18.24)	(22.98)	(47.79)	0.45	43.02	(30.99)	(712.24)	12.03	(2,087.14)	(2,074.17)
8	Tax expense												
	Current tax	-	-	-	-	-	-	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-	-	-	-	-	-	-
9	Net Profit / (Loss) form ordinary activities after tax (7+8)	(12.22)	(10.76)	(18.24)	(22.98)	(47.79)	0.45	43.02	(30.99)	(712.24)	12.03	(2,087.14)	(2,074.17)
10	Other Comprehensive income (OCI)												
11	Total Comprehensive income for the period (9+10)	(12.22)	(10.76)	(18.24)	(22.98)	(47.79)	0.45	43.02	(30.99)	(712.24)	12.03	(2,087.14)	(2,074.17)
12	Minority interest	-	-	-	-	-	-	(1.38)	6.03	353.18	4.65	213.78	227.36
13	Net profit/loss after minority interest (11-12)	(12.22)	(10.76)	(18.24)	(22.98)	(47.79)	0.45	44.41	(37.02)	(1,065.42)	16.68	(1,873.36)	(1,846.81)
14	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	2,501.00	2,501.00	2,501.00	2,501.00
15	Other equity	-	-	-	(1,426.47)	-	(1,403.50)	-	-	-	(1,925.83)	-	(1,942.53)
16	Earning per share (not annualized)												
	Basic and Diluted	(0.00)	(0.00)	(0.01)	(0.01)	(0.02)	0.00	0.02	(0.01)	(0.43)	0.01	(0.75)	(0.74)

Notes to financial results:

- The above unaudited financial results have been reviewed and recommended by the Audit Committee on 9th November, 2023 and subsequently have been approved by the Board of Directors of the company at their meeting held on 9th November, 2023. The statutory auditors have carried out Limited Review of above financial results of the Company.
- 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 as detailed below:

	Standalone	Consolidated
i) Balances written back	-	52.96
Total	-	52.96
- The consolidated financial statements include financial statements of the subsidiary RT Packaging Limited, joint venture Rollatainers Toyo Machines Private Limited (struck off) and Oliver Engineering Private Limited (Company under corporate insolvency resolution process)
- 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.
- The Company's accumulated losses as on 30th September, 2023 stands at Rs.12,288.22 lakhs. The Group's accumulated losses as on 30th September, 2023 stand at Rs. 20,950.49 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.
- Previous year figures have been regrouped and rearranged wherever necessary to make them comparable with those of current year.

For ROLLATAINERS LIMITED

Aarti Jain Digitally signed by Aarti Jain
Date: 2023.11.09 12:16:02 +05'30'

AARTI JAIN
Chairperson

Date: 9th November 2023
Place: New Delhi

ROLLATAINERS LIMITED
Statement of Unaudited Assets and Liabilities

Rupees In "Lakhs"

Particulars		Standalone		Consolidated	
		As at 30.09.2023	As at 31.03.2023	As at 30.09.2023	As at 31.03.2023
A	ASSETS				
	1 Non-current assets				
	(a) Property, plant and equipment	-	-	4,475.21	4,480.28
	(b) <u>Financial assets</u>				
	Investment	340.00	340.00	340.00	340.00
	(c) Other non-current assets	2,400.71	2,400.71	111.40	111.40
	Sub total-Non-current assets	2,740.71	2,740.71	4,926.61	4,931.68
	2 Current assets				
	(a) <u>Financial assets</u>				
	Trade receivables	458.43	458.43	187.11	187.75
	Cash and cash equivalents	17.82	21.75	40.48	48.88
	Other bank balances	9.31	9.31	47.55	47.55
	Other current financial assets	-	-	6.29	12.91
	(b) Current tax assets (net)	72.51	68.46	108.75	98.83
	(c) Other current assets	907.85	892.39	375.56	368.33
	Sub total-current assets	1,465.91	1,450.33	765.75	764.25
	TOTAL-ASSETS	4,206.62	4,191.04	5,692.36	5,695.93
(B)	EQUITY AND LIABILITIES				
	1 Equity				
	(a) Equity share capital	2,501.30	2,501.30	2,501.30	2,501.30
	(b) Other equity	(1,426.47)	(1,403.50)	(1,925.83)	(1,942.53)
	(c) Non controlling interest	-	-	(1,010.54)	(1,005.90)
	Sub total-equity	1,074.83	1,097.80	(435.08)	(447.12)
	2 Liabilities				
	Non-current liabilities				
	(a) <u>Financial liabilities</u>				
	Borrowings	1,014.79	961.95	3,420.02	3,083.95
	Other financial liabilities	-	-	54.40	54.40
	Sub total-Non-current liabilities	1,014.79	961.95	3,474.42	3,138.35
	Current liabilities				
	(a) <u>Financial liabilities</u>				
	Trade payables	24.53	27.98	470.91	781.21
	(b) Other financial liabilities	2,037.14	2,048.60	2,037.14	2,048.60
	(c) Other current liabilities	55.33	54.71	144.96	174.88
	Sub total-current liabilities	2,117.00	2,131.29	2,653.02	3,004.69
	TOTAL EQUITY AND LIABILITIES	4,206.62	4,191.04	5,692.36	5,695.93

For ROLLATAINERS LIMITED

Aarti Jain

Digitally signed by Aarti
Jain
Date: 2023.11.09
12:16:25 +05'30'

Date: 9th November 2023

Place: New Delhi

AARTI JAIN

Chairperson

ROLLATAINERS LIMITED

Statement of Unaudited Consolidated Cash Flow

(Rs. in Lakhs)

Particulars	As at 30.09.2023	As at 30.09.2022	As at 30.09.2023	As at 30.09.2022
	Standalone		Consolidated	
A CASH FLOW FROM OPERATING ACTIVITIES:				
Profit as per profit & loss account (PBT)	(22.98)	(47.79)	12.03	(2,087.14)
Add: Other comprehensive income			-	
Add: Exceptional items			-	
Loss on sale of fixed asset	-	-	-	802.77
Diminution in value of inventory	-	-	-	1,172.98
Balances written off/ (back)	(10.03)	-	(62.99)	(265.35)
Loss on sale of inventory	-	-	-	113.66
Depreciation/amortisation/impairment			5.07	141.71
Financial expense	52.85	52.63	86.49	105.62
Interest income	(20.50)	(10.40)	(20.50)	(12.40)
	(0.66)	(5.56)	20.11	(28.15)
Change in current / Non current liabilities:				
(Increase)/decrease in inventories	-		-	25.43
(Increase)/decrease in trade receivables	-	280.13	0.63	273.05
(Increase)/decrease in other non- current assets	-	-	6.63	-
(Increase)/decrease in other current assets	(19.50)	(183.91)	(32.62)	(192.13)
(Increase)/decrease in financial assets	-	-	-	
Increase/(decrease) in trade payable	(4.25)	(33.08)	(258.14)	(132.34)
Increase/(decrease) in current liabilities	0.62	(0.12)	(29.92)	(48.76)
Increase/(decrease) in other financial liabilities	(0.63)	271.40	264.40	271.40
Increase/(decrease) in provisions	-		-	(8.90)
Cash generation from operations activities	(24.42)	328.85	(28.90)	159.60
Tax refund/ (paid)	-	-	-	-
Cash flow before extraordinary items	(24.42)	328.85	(28.90)	159.60
Net cash from operating activities	(24.42)	328.85	(28.90)	159.60
B CASH FLOW FROM INVESTING ACTIVITIES				
Sale of fixed assets	-		-	179.57
(Purchase)/Sale in Investments	-	(340.00)	-	(340.00)
Proceeds/(purchase) from maturity of bank deposits and	-		-	(1.65)
Interest received & other income	20.50	10.40	20.50	12.40
Net cash from investing activities	20.50	(329.60)	20.50	(149.76)
C CASH FLOW FROM FINANCING ACTIVITIES				
Repayment of borrowing	-	-	-	-
Net cash from financing activities	-	-	-	-
Net cash flows during the year (A+B+C)	(3.92)	(0.75)	(8.40)	9.83
Cash & cash equivalents (opening balance)	21.75	20.81	48.88	35.68
Cash & cash equivalents (closing balance)	17.82	20.06	40.48	45.51

For ROLLATAINERS LIMITED

Digitally signed by
Aarti Jain
Date: 2023.11.09
12:16:40 +05'30'

AARTI JAIN
Chairperson

Date: 9th November 2023
Place: New Delhi



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

To
The Board of Directors
Rollatainers Limited

1. Introduction

We have reviewed the accompanying statement of standalone unaudited financial results of Rollatainers Limited ("the Company") for the quarter ended September 30, 2023 and the year-to-date results for the period April 1, 2023 to September 30, 2023, 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

- a). As stated in note no. 6 to the accompanying Statement, The Company has incurred a net loss of Rs. 12.22 lakhs and Rs. 22.98 lakhs for the quarter and period ended September 30, 2023 respectively, and accumulated losses as on September 30, 2023 stand at Rs. 12,288.22 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) Few bank accounts are dormant and pending for reconciliation. The balances in the same are not material.
- b) 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 matter.

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

BALDEO DAS
GUJRATI

Digitally signed by
BALDEO DAS GUJRATI
Date: 2023.11.09
13:24:06 +05'30'

BD Gujrati
Partner
Membership Number: 010878

Place: New Delhi
Date: November 09, 2023

UDIN:23010878BGWRDW3228



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

To
The Board of Directors
Rollatainers Limited

1. Introduction

We have reviewed the accompanying statement of consolidated unaudited financial results of Rollatainers Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended September 30, 2023 and the year-to-date results for the period April 1, 2023 to September 30, 2023 ("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.

CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS

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.

4. The Statement includes the results of the following entities:
 - a). RT Packaging Limited (subsidiary)
 - b). Rollatainers Toyo Machines Private Limited (joint venture)
 - c). Oliver Engineering Private Limited (associate)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to 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
 - a) As stated in note no. 6 to the accompanying Statement, the Group has incurred a net loss of Rs. 9.94 lakhs and Rs. 40.93 lakhs (before adjustment of exceptional items) for the quarter and period ended September 30, 2023 respectively, and accumulated losses as on September 30, 2023 stand at Rs. 20,950.49 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). The financial results of associate and 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. CIRP process has been initiated against Oliver Engineering Private Limited -the associate w.e.f. May 12, 2022.
 - b). Few bank accounts are dormant and pending for reconciliation. The balances in the same are not material.

**CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS**

- 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 matter.

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

BALDEO
DAS
GUJRATI



Digitally signed by
BALDEO DAS GUJRATI
Date: 2023.11.09
13:22:50 +05'30'

BD Gujrati
Partner
Membership Number: 010878

Place: New Delhi
Date: November 09, 2023

UDIN: 23010878BGWRDX9053