



ROLLATAINERS  
PROMISING OPPORTUNITIES

## 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: 18.02.2021

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: Outcome of the Board Meeting held today

Dear Sir/Ma'am

Pursuant to the provision of Regulation 30 read with Regulation 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 18<sup>th</sup> February 2021, has inter-alia consider and approved the following matters:

1. The Un-audited Standalone and Consolidated Financial Results for the Quarter and Nine Months ended on December 31<sup>st</sup> 2020 (Copy enclosed).
2. Limited Review Report on the aforesaid Un-audited Standalone and Consolidated Financial Results for the Quarter and Nine Months ended on December 31<sup>st</sup> 2020 (Copy enclosed).
3. Appointment of Ms. Aditi Jain(ACS:64122) as Company Secretary and Compliance Officer

The Board Meeting was commenced at 03:00 PM and concluded at 04:40 PM

This is for your information and records.

Thanking You,  
Yours faithfully,

For Rollatainers Limited

(Aarti Jain)

Director

DIN: 00143244

**ROLLATAINERS LIMITED**  
Statement of Standalone and Consolidated Un- Audited Financial Results for the quarter and year ended 31st December, 2020

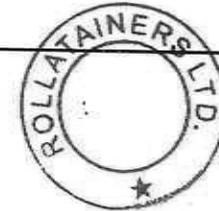
S.No.	Particulars	Rupees In "Lakhs"											
		Standalone						Consolidated					
		Quarter Ended			Nine Month Ended		Year Ended	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	Year Ended
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
1	<b>Income</b>												
	Revenue from operations	10.75	13.34	19.00	28.37	50.00	59.59	1,666.77	1,573.76	3,858.00	4,084.62	11,099.00	14,228.84
	Other Income	15.99	11.03	11.00	37.92	34.00	45.04	181.17	307.84	40.00	836.77	153.00	244.18
	<b>Total Revenue</b>	<b>26.73</b>	<b>24.37</b>	<b>30.00</b>	<b>66.28</b>	<b>84.00</b>	<b>104.63</b>	<b>1,847.94</b>	<b>1,881.60</b>	<b>3,898.00</b>	<b>4,921.39</b>	<b>11,252.00</b>	<b>14,473.02</b>
2	<b>Expenses</b>												
	Cost of Material consumed	0.71	3.18	9.00	7.97	19.00	18.76	798.70	965.80	1,998.00	2,327.88	5,787.00	7,210.95
	Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-	-	34.50	-95.51	-20.00	-35.24	17.00	189.13
	Employee Benefits Expense	3.62	0.55	-	4.71	23.00	23.38	414.53	367.21	704.00	1,052.99	2,070.00	2,842.41
	Finance Costs	15.80	15.34	15.00	46.03	41.00	55.30	269.14	255.51	171.00	783.40	433.00	687.14
	Depreciation & Amortization Expenses	-	-	-	-	-	-	610.65	623.60	683.00	1,882.68	1,929.00	2,575.06
	Other Expenses	2.68	27.74	14.00	32.09	48.00	51.49	440.07	472.71	797.00	1,215.71	2,496.00	3,258.90
	<b>Total Expenses</b>	<b>22.81</b>	<b>46.80</b>	<b>38.00</b>	<b>90.80</b>	<b>131.00</b>	<b>148.93</b>	<b>2,567.59</b>	<b>2,589.32</b>	<b>4,333.00</b>	<b>7,227.42</b>	<b>12,732.00</b>	<b>16,763.59</b>
3	<b>Profit / (Loss) before exceptional and extraordinary items and tax (1-2)</b>	<b>3.92</b>	<b>-22.43</b>	<b>-8.00</b>	<b>-24.51</b>	<b>-47.00</b>	<b>-44.30</b>	<b>-719.65</b>	<b>-707.72</b>	<b>-434.00</b>	<b>-2,306.03</b>	<b>-1,480.00</b>	<b>-2,290.57</b>
4	Share of profit/(loss) of associates and joint ventures	-	-	-	-	-	-	-24.14	-31.34	-	-101.34	-	-29.71
5	<b>Profit/(Loss) before exceptional items and tax(3+4)</b>	<b>3.92</b>	<b>-22.43</b>	<b>-8.00</b>	<b>-24.51</b>	<b>-47.00</b>	<b>-44.30</b>	<b>-743.79</b>	<b>-739.06</b>	<b>-434.00</b>	<b>-2,407.36</b>	<b>-1,480.00</b>	<b>-2,320.27</b>
6	<b>Exceptional Items</b>	<b>16.00</b>	<b>-</b>	<b>-</b>	<b>16.00</b>	<b>58.00</b>	<b>58.37</b>	<b>5.06</b>	<b>-19.45</b>	<b>-</b>	<b>-24.27</b>	<b>1.00</b>	<b>0.55</b>
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>19.93</b>	<b>-22.43</b>	<b>-8.00</b>	<b>-8.51</b>	<b>11.00</b>	<b>14.07</b>	<b>-738.74</b>	<b>-758.51</b>	<b>-435.00</b>	<b>-2,431.63</b>	<b>-1,479.00</b>	<b>-2,319.72</b>
8	<b>Tax expense</b>												
	Current Tax	-	-	-	-	-	-	-	-	6.00	-	6.00	-8.81
	Deferred Tax	-	-	-	-	-	-	-	-	59.00	-	59.00	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65.00</b>	<b>-</b>	<b>65.00</b>	<b>-8.81</b>
9	<b>Net Profit / (Loss) form ordinary activities after tax (7+8)</b>	<b>19.93</b>	<b>-22.43</b>	<b>-8.00</b>	<b>-8.51</b>	<b>11.00</b>	<b>14.07</b>	<b>-738.74</b>	<b>-758.51</b>	<b>-370.00</b>	<b>-2,431.63</b>	<b>-1,414.00</b>	<b>-2,328.54</b>
10	<b>Other Comprehensive income (OCI)</b>												
	Items that will not be reclassified to profit & Loss	-	-	-	-	-	-	-	-	-	-	3.00	-3.34
	Income tax on items that will not be reclassified	-	-	-	-	-	-	-	-	-	-	-	6.54
	<b>Total other Comprehensive Income (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-0.31</b>	<b>-0.81</b>	<b>2.00</b>	<b>-0.49</b>	<b>3.00</b>	<b>3.21</b>
11	<b>Total Comprehensive income for the period (9+10)</b>	<b>19.93</b>	<b>-22.43</b>	<b>-8.00</b>	<b>-8.51</b>	<b>11.00</b>	<b>14.07</b>	<b>-739.05</b>	<b>-759.31</b>	<b>-368.00</b>	<b>-2,432.12</b>	<b>-1,411.00</b>	<b>-2,325.33</b>
12	Profit/Loss from discontinued operation	-	-	-	-	-	-	-	-	-	-	-	-
13	<b>Net Profit / Loss for the period (11+12)</b>	<b>19.93</b>	<b>-22.43</b>	<b>-8.00</b>	<b>-8.51</b>	<b>11.00</b>	<b>14.07</b>	<b>-739.05</b>	<b>-759.31</b>	<b>-368.00</b>	<b>-2,432.12</b>	<b>-1,411.00</b>	<b>-2,325.33</b>
14	Minority Interest	-	-	-	-	-	-	261.66	79.39	-54.00	245.56	-183.00	281.57
15	<b>Net Profit/loss after Minority Interest (13-14)</b>	<b>19.93</b>	<b>-22.43</b>	<b>-8.00</b>	<b>-8.51</b>	<b>11.00</b>	<b>14.07</b>	<b>-509.60</b>	<b>-838.71</b>	<b>-314.00</b>	<b>-2,186.56</b>	<b>-1,228.00</b>	<b>-2,043.76</b>
16	<b>Paid up Equity share capital (face value of Rs 1 / each)</b>	<b>2,501.00</b>	<b>2,501.00</b>	<b>2,501.00</b>	<b>2,501.00</b>	<b>2,501.00</b>	<b>2,501.00</b>	<b>2,501.00</b>	<b>2,501.00</b>	<b>2,501.00</b>	<b>2,501.00</b>	<b>2,501.00</b>	<b>2,501.00</b>
17	<b>Earning Per share for Continuing Operations basic and Diluted</b>	<b>0.01</b>	<b>-0.01</b>	<b>-0.00</b>	<b>-0.00</b>	<b>0.00</b>	<b>0.01</b>	<b>-0.20</b>	<b>-0.34</b>	<b>-0.13</b>	<b>-0.87</b>	<b>-0.49</b>	<b>-0.82</b>



**Notes to financial results:**

- 1 The above Audited financial results have been reviewed and recommended by the Audit Committee on 18th Feb, 2021 and subsequently have been approved by the Board of Directors of the company at their meeting held on 18th Feb, 2021.
- 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 of Rs. (24.27) lakhs, details given below:

i) Profit (Loss) on Sale of Fixed Assets	-15.51 Lac
ii) Provision for doubtful debts due to Covid-19	-19.45 Lac
iii) Provision for perishable stock	-5.32 Lac
iv) Related Party write back pertaining to Previous Year	16.00 Lac
- 4 Previous year figures have been regrouped and rearranged wherever necessary to make them comparable with those of current year.
- 5 Inter-corporate loans/advances are interest free.
- 6 The figures for the quarter ended 31st December, 2020 are the balancing figures between the Unaudited figures of Nine Months ending 31st December, 2020 and the unaudited published figure upto Six months ended on 30th Sept, 2020 of the relevant financial year.
- 7 The Consolidated Financial Statements include Financial Statements of the subsidiaries RT Packaging Ltd., Boutonniere Hospitality Pvt. Ltd. and JV Rollainers Toyo Machines Pvt. Ltd.
- 8 "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."



9 Segment wise Revenue, Results, Capital Employed (Consolidated):

Particulars	Rupees in "Lakhs"					
	Quarter Ended			Nine Month Ended		Year Ended
	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31-3-2020
<b>Segment Revenue</b>						
a) Packaging	448	819	1,651	1,956	4,897	6,466
b) Food	1,400	1,062	2,247	2,966	6,355	8,007
<b>Total</b>	<b>1,848</b>	<b>1,881</b>	<b>3,898</b>	<b>4,921</b>	<b>11,252</b>	<b>14,473</b>
<b>Segment Results [Profit/(Loss) before Tax and Interest]</b>						
a) Packaging	(424)	(330)	(268)	(1,042)	(1,091)	(1,515)
b) Food	(51)	(122)	4	(505)	45	(88)
<b>Total</b>	<b>(475)</b>	<b>(453)</b>	<b>(264)</b>	<b>(1,547)</b>	<b>(1,046)</b>	<b>(1,603)</b>
Less : Interest	269	255	171	783	433	687
<b>Profit before Tax</b>	<b>(744)</b>	<b>(708)</b>	<b>(435)</b>	<b>(2,330)</b>	<b>(1,479)</b>	<b>(2,290)</b>
<b>Segment Assets</b>						
a) Packaging	14,541	15,032	19,070	14,541	19,070	17,083
b) Food	24,899	24,665	8,535	24,899	8,535	25,756
<b>Total</b>	<b>39,440</b>	<b>39,697</b>	<b>27,605</b>	<b>39,440</b>	<b>27,605</b>	<b>42,839</b>
<b>Segment Liabilities</b>						
a) Packaging	12,169	12,198	15,037	12,169	15,037	13,559
b) Food	23,111	22,800	7,507	23,111	7,507	22,890
<b>Total</b>	<b>35,280</b>	<b>34,998</b>	<b>22,544</b>	<b>35,280</b>	<b>22,544</b>	<b>36,449</b>

For ROLLATAINERS LIMITED

*Date*  
Aarti Jain  
Chairperson



Date: 18th February, 2021

Place: New Delhi



*SHUKLA GUPTA & ARORA*

UDIN: 21510965AAAABL2559

**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 and nine month ended 31<sup>st</sup> December 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. 100.84 Lacs(Net) and 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  
Signature

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Shukla  
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(Rajnish Kumar Shukla)

Partner

(510965)

New Delhi

Date: 18<sup>th</sup> February 2021



*SHUKLA GUPTA & ARORA*

UDIN: 21510965AAAABK6496

**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/ nine month ended 31<sup>st</sup> December, 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.

*Head Office: D - 1/107, First Floor, Aashirwad Complex, Green Park Main, New Delhi - 110016*

*E: info@sgaindia.co.in*

We have not performed an audit and accordingly, we do not express an audit opinion.

**Emphasis of Matter:**

- i) Trade Payables amounting to Rs. 100.84 Lacs(Net) and 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  
Date: 2021.02.18  
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Signature

(Rajnish Kumar Shukla)

Partner

(510965)

New Delhi

Date: 18<sup>th</sup> February 2021