



**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/2021-22

Date: 04.09.2021

To,

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

Dear Sir/Ma'am

**Subject: Outcome of the Board Meeting held today i.e. Saturday, September 04,2021**

Pursuant to the provisions of Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. **Saturday, September 04, 2021** has inter-alia considered, noted and approved the following matters:

1. Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter and year ended March 31, 2021 including Cash Flow Statement. (Copy Enclosed)
2. Audit Report on the aforesaid Financial Results (Standalone and Consolidated ) of the Company for the Quarter and year ended March 31,2021, issued by the Statutory Auditors of the Company i.e. M/s Shukla Gupta & Arora , Chartered Accountants. (Copy Enclosed)
3. A declaration to the affect that the Auditors had given an unmodified opinion on Financial Results (Standalone and Consolidated) of the Company for the Quarter and year ended March 31,2021. (Copy enclosed)

The Board Meeting commenced at 03:00 P.M. and concluded at 10:30 P.M.

**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 Audited Financial Results for the quarter and year ended 31st March, 2021**

Rupees In "Lakhs"

| S.No. | Particulars   | Standalone      |              |              |                 |                | Consolidated    |                 |                 |                   |                   |
|-------|---|-----------------|--------------|--------------|-----------------|----------------|-----------------|-----------------|-----------------|-------------------|-------------------|
|       |   | Quarter Ended   |              |              | Year Ended      |                | Quarter Ended   |                 |                 | Year Ended        | Year Ended        |
|       |   | 31.03.2021      | 31.12.2020   | 31.03.2020   | 31.03.2021      | 31.03.2020     | 31.03.2021      | 31.12.2020      | 31.03.2020      | 31.03.2021        | 31.03.2020        |
|       |   | Audited         | Unaudited    | Audited      | Audited         | Audited        | Audited         | Unaudited       | Audited         | Audited           | Audited           |
| 1     | <b>Income</b>   |                 |              |              |                 |                |                 |                 |                 |                   |                   |
|       | Revenue from operations   | 11.96           | 10.75        | 10.00        | 40.33           | 59.59          | 1,753.29        | 1,666.77        | 3,129.84        | 5,837.91          | 14,228.84         |
|       | Other Income  | (29.90)         | 15.99        | 10.93        | 8.01            | 45.04          | 198.96          | 181.17          | 91.18           | 1,035.73          | 244.18            |
|       | <b>Total Revenue</b>  | <b>(17.94)</b>  | <b>26.74</b> | <b>20.93</b> | <b>48.35</b>    | <b>104.63</b>  | <b>1,952.25</b> | <b>1,847.94</b> | <b>3,221.02</b> | <b>6,873.64</b>   | <b>14,473.02</b>  |
| 2     | <b>Expenses</b>   |                 |              |              |                 |                |                 |                 |                 |                   |                   |
|       | Cost of Material consumed   | 1.91            | 0.71         | (0.00)       | 9.88            | 18.76          | 703.18          | 798.70          | 1,423.95        | 3,031.06          | 7,210.95          |
|       | Changes in inventories of finished goods, work in progress and stock in trade   | -               | -            | -            | -               | -              | (31.21)         | 34.50           | 172.13          | (66.45)           | 189.13            |
|       | Employee Benefits Expense   | 4.98            | 3.62         | 0.07         | 9.69            | 23.38          | 461.27          | 414.53          | 772.41          | 1,514.26          | 2,842.41          |
|       | Finance Costs   | 16.28           | 15.80        | 14.45        | 62.31           | 55.30          | 255.37          | 269.14          | 254.14          | 1,038.77          | 687.14            |
|       | Depreciation & Amortization Expenses  | -               | -            | -            | -               | -              | 575.86          | 610.65          | 646.06          | 2,458.54          | 2,575.06          |
|       | Other Expenses  | 47.62           | 2.68         | 3.59         | 79.70           | 51.49          | 615.77          | 440.07          | 762.90          | 1,831.48          | 3,258.90          |
|       | <b>Total Expenses</b>   | <b>70.79</b>    | <b>22.80</b> | <b>18.11</b> | <b>161.59</b>   | <b>148.93</b>  | <b>2,580.23</b> | <b>2,567.59</b> | <b>4,031.59</b> | <b>9,807.65</b>   | <b>16,763.59</b>  |
| 3     | <b>Profit / (Loss) before exceptional and extraordinary items and tax (1-2)</b> | <b>(88.73)</b>  | <b>3.92</b>  | <b>2.82</b>  | <b>(113.24)</b> | <b>(44.30)</b> | <b>(627.99)</b> | <b>(719.65)</b> | <b>(810.57)</b> | <b>(2,934.01)</b> | <b>(2,290.57)</b> |
| 4     | <b>Share of profit/(loss) of associates and joint ventures</b>                  | -               | -            | -            | -               | -              | 13.24           | (24.14)         | (29.65)         | (88.09)           | (29.71)           |
| 5     | <b>Profit/(Loss) before exceptional items and tax(3+4)</b>                      | <b>(88.73)</b>  | <b>3.92</b>  | <b>2.82</b>  | <b>(113.24)</b> | <b>(44.30)</b> | <b>(614.74)</b> | <b>(743.79)</b> | <b>(840.22)</b> | <b>(3,022.11)</b> | <b>(2,320.27)</b> |
| 6     | <b>Exceptional Items</b>  | 4,804.17        | 16.00        | 0.00         | 4,820.17        | 58.37          | 2,513.41        | 5.06            | (0.45)          | 2,489.14          | 0.55              |
| 7     | <b>Profit/(Loss) before tax (5-6)</b>   | <b>4,715.44</b> | <b>19.92</b> | <b>2.83</b>  | <b>4,706.93</b> | <b>14.07</b>   | <b>1,898.67</b> | <b>(738.74)</b> | <b>(840.67)</b> | <b>(532.97)</b>   | <b>(2,319.72)</b> |
| 8     | <b>Tax expense</b>  |                 |              |              |                 |                |                 |                 |                 |                   |                   |
|       | Current Tax   | -               | -            | -            | -               | -              | -               | -               | (14.81)         | -                 | (8.81)            |
|       | Deferred Tax  | (406.80)        | -            | -            | (406.80)        | -              | (406.80)        | -               | (59.00)         | (406.80)          | -                 |
|       | <b>Total Tax Expenses</b>   | <b>(406.80)</b> | <b>-</b>     | <b>-</b>     | <b>(406.80)</b> | <b>-</b>       | <b>(406.80)</b> | <b>-</b>        | <b>(73.81)</b>  | <b>(406.80)</b>   | <b>(8.81)</b>     |
| 9     | <b>Net Profit / (Loss) form ordinary activities after tax (7+8)</b>             | <b>4,308.64</b> | <b>19.92</b> | <b>2.83</b>  | <b>4,300.13</b> | <b>14.07</b>   | <b>1,491.87</b> | <b>(738.74)</b> | <b>(914.48)</b> | <b>(939.77)</b>   | <b>(2,328.54)</b> |
| 10    | <b>Other Comprehensive income (OCI)</b>   |                 |              |              |                 |                |                 |                 |                 |                   |                   |
|       | Items that will not be reclassified to profit & Loss                            | -               | -            | -            | -               | -              | 87.15           | -               | (3.34)          | 87.15             | (3.34)            |
|       | Income tax on items that will not be reclassified                               | -               | -            | -            | -               | -              | 0.49            | (0.31)          | 3.54            | -                 | 6.54              |
|       | <b>Total other Comprehensive Income (Net of Tax)</b>                            | <b>-</b>        | <b>-</b>     | <b>-</b>     | <b>-</b>        | <b>-</b>       | <b>87.64</b>    | <b>(0.31)</b>   | <b>0.21</b>     | <b>87.15</b>      | <b>3.21</b>       |
| 11    | <b>Total Comprehensive income for the period (9+10)</b>                         | <b>4,308.64</b> | <b>19.92</b> | <b>2.83</b>  | <b>4,300.13</b> | <b>14.07</b>   | <b>1,579.50</b> | <b>(739.05)</b> | <b>(914.28)</b> | <b>(852.62)</b>   | <b>(2,325.33)</b> |
| 12    | Profit/Loss from discontinued operation   | -               | -            | -            | -               | -              | -               | -               | -               | -                 | -                 |
| 13    | <b>Net Profit /Loss for the period (11+12)</b>                                  | <b>4,308.64</b> | <b>19.92</b> | <b>2.83</b>  | <b>4,300.13</b> | <b>14.07</b>   | <b>1,579.50</b> | <b>(739.05)</b> | <b>(914.28)</b> | <b>(852.62)</b>   | <b>(2,325.33)</b> |
| 14    | Minority Interest   | -               | -            | -            | -               | -              | 78.54           | 261.66          | (98.57)         | 324.09            | (281.57)          |
| 15    | <b>Net Profit/loss after Minority Interest (13-14)</b>                          | <b>4,308.64</b> | <b>19.92</b> | <b>2.83</b>  | <b>4,300.13</b> | <b>14.07</b>   | <b>1,500.97</b> | <b>(477.38)</b> | <b>(815.71)</b> | <b>(528.52)</b>   | <b>(2,043.76)</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        | 2,501.00          | 2,501.00          |
| 17    | Other equity  | -               | -            | -            | 3,649.88        | 650.00         | -               | -               | -               | 2,956.51          | 3,485.03          |
| 18    | Earning Per share for Continuing Operations                                     |                 |              |              |                 |                |                 |                 |                 |                   |                   |
|       | <b>Basic and Diluted</b>  | 1.72            | 0.01         | 0.00         | 1.72            | 0.01           | 0.60            | (0.19)          | (0.33)          | (0.21)            | (0.82)            |

**Notes to financial results:**

- 1 The above Audited financial results have been reviewed and recommended by the Audit Committee on 4th Sep-2021 and subsequently have been approved by the Board of Directors of the company at their meeting held on 4th Sep, 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 as detailed below:

|  | Consolidated    | Stand alone     |
|--|-----------------|-----------------|
| i) Impairment of Investment                      | (436.63)        | (436.63)        |
| ii) Profit (Loss) on Sale of Fixed Assets        | (58.84)         | (15.99)         |
| iii) Profit (Loss) on Disposal of Subsidiary co. | 3,173.80        | -               |
| iv) Provision for Doubtful debt due to Covid-19  | (19.45)         | -               |
| v) Perishable Stock                              | (5.32)          | -               |
| vi) Provision for expected credit loss           | (129.45)        | -               |
| vii) Impairment Fixed Assets                     | (50.98)         | (50.98)         |
| viii) Misc. Income (written off)                 | 16.00           | 16.00           |
| viii) Reversal of impairment                     | -               | 5,307.77        |
| <b>Total</b>                                     | <b>2,489.14</b> | <b>4,820.17</b> |

- 5 Previous year figures have been regrouped and rearranged wherever necessary to make them comparable with those of current year.
- 6 The figures for the quarter ended 31 st March, 2021 are the balancing figures between the audited figures of year ending 31st March, 2021 and the unaudited published figure upto nine months ended on 31st December, 2020 of the relevant financial year.
- 7 The Consolidated Financial Statements Include Financial Statements of the subsidiaries RT Packaging Ltd., JV Rolltainers Toyo Machines Pvt. Ltd. and associate Boutonniere Hospitality Pvt. Ltd., and Oliver Engineering Pvt. Ltd.
- 8 The statutory dues of TDS and GST demand amounting to Rs/- 18.10 lacs, and 56.69 lacs respectively as on 31-March-21
- 9 The management has considered the possible impact of disruption caused by restriction imposed to contain COVID-19 spread, on the Company, including of assessment of liquidity and going concern assumption and carrying value of assets, as at 31st March 2021. Based on such assumption, it has concluded that carrying value of assets is recoverable. The company will continue to monitor the future economic conditions and its consequent impact on the business operations, given the nature of the pandemic.

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

Rupees In "Lakhs"

| Particulars  | Year Ended    |                | Quarter Ended |               |               |
|--|---------------|----------------|---------------|---------------|---------------|
|  | 31.03.2021    | 31.03.2020     | 31.3.2021     | 31.3.2020     | 31.12.2020    |
| <b>Segment Revenue</b>   |               |                |               |               |               |
| a) Packaging   | 2,310         | 6,466          | 354           | 1,570         | 448           |
| b) Food  | 4,563         | 8,007          | 1,597         | 1,652         | 1,400         |
| <b>Total</b>   | <b>6,874</b>  | <b>14,473</b>  | <b>1,952</b>  | <b>3,222</b>  | <b>1,848</b>  |
| <b>Segment Results [Profit/(Loss) before Tax and Interest]</b> |               |                |               |               |               |
| a) Packaging   | 1,162         | (1,515)        | 2,204         | (421)         | (424)         |
| b) Food  | (656)         | (88)           | (151)         | (133)         | (51)          |
| Total  | 506           | (1,603)        | 2,053         | (554)         | (475)         |
| Less : Interest  | 1,039         | 687            | 256           | 254           | 269           |
| <b>Profit before Tax</b>                                       | <b>(533)</b>  | <b>(2,290)</b> | <b>1,797</b>  | <b>(808)</b>  | <b>(744)</b>  |
| <b>Capital Assets</b>  |               |                |               |               |               |
| a) Packaging   | 6,945         | 17,083         | 6,945         | 17,083        | 14,541        |
| b) Food  | -             | 25,756         | -             | 25,756        | 24,899        |
| <b>Total</b>   | <b>6,945</b>  | <b>42,839</b>  | <b>6,945</b>  | <b>42,839</b> | <b>39,440</b> |
| <b>Segment Liabilities</b>                                     |               |                |               |               |               |
| a) Packaging   | 11,666        | 13,559         | 11,666        | 13,559        | 12,169        |
| b) Food  | -             | 22,890         | -             | 22,890        | 23,111        |
|  | <b>11,666</b> | <b>36,449</b>  | <b>11,666</b> | <b>36,449</b> | <b>35,280</b> |

For ROLLATAINERS LIMITED

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AARTI JAIN  
Date: 2021.09.04  
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Aarti Jain  
Chairperson

Date: 4th Sep-2021

Place: New Delhi

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**ROLLATAINERS LIMITED**

**Statement of Standalone and Consolidated Audited Financial Results for the quarter and year ended 31st March, 2021**

Rupees In "Lakhs"

| Particulars                              | STANDALONE       |                  | CONSOLIDATED     |                  |
|--|------------------|------------------|------------------|------------------|
|  | As at 31.03.2021 | As at 31.03.2020 | As at 31.03.2021 | As at 31.03.2020 |
| <b>A ASSETS</b>                          |                  |                  |                  |                  |
| <b>1 Non-Current Assets</b>              |                  |                  |                  |                  |
| (a) Property, Plant and Equipment        | -                | 74.94            | 6,894.27         | 13,809.91        |
| (b) Right to use assets                  | -                | -                | -                | 4,219.79         |
| (c) Capital work-in-progress             | -                | 44.54            | 50.31            | 94.85            |
| (d) Goodwill                             | -                | -                | -                | 1,954.16         |
| (e) Other Intangible assets              | -                | -                | -                | 4,233.66         |
| (f) <u>Financial Assets</u>              |                  |                  |                  |                  |
| Investment                               | 1,032.10         | 6,160.96         | 3,911.48         | 6,277.26         |
| Other financial assets                   | -                | -                | -                | 476.41           |
| (f) Deferred Tax Assets (net)            | -                | 406.80           | 969.62           | 1,376.42         |
| (g) Other Non-current Assets             | 10,070.71        | 70.71            | 110.92           | 331.62           |
| <b>Sub Total-Non-Current Assets</b>      | <b>11,102.81</b> | <b>6,757.95</b>  | <b>11,936.60</b> | <b>32,774.07</b> |
| <b>2 Current Assets</b>                  |                  |                  |                  |                  |
| (a) Inventories                          | -                | -                | 1,607.25         | 2,189.45         |
| (b) <u>Financial Assets</u>              |                  |                  |                  |                  |
| Trade Receivables                        | 1,737.43         | 3,473.83         | 1,737.10         | 4,600.24         |
| Cash and Cash Equivalents                | 25.10            | 32.93            | 100.66           | 500.74           |
| Other Current Financial Assets           | -                | -                | 9.43             | 558.77           |
| (c) Current Tax Assets (Net)             | 68.97            | 65.50            | 92.67            | 199.73           |
| (d) Other Current Assets                 | 859.42           | 550.57           | 887.54           | 2,016.40         |
| <b>Sub Total-Current Assets</b>          | <b>2,690.92</b>  | <b>4,122.83</b>  | <b>4,434.66</b>  | <b>10,065.32</b> |
| <b>TOTAL-ASSETS</b>                      | <b>13,793.73</b> | <b>10,880.78</b> | <b>16,371.26</b> | <b>42,839.39</b> |
| <b>(B) EQUITY AND LIABILITIES</b>        |                  |                  |                  |                  |
| <b>1 Equity</b>                          |                  |                  |                  |                  |
| (a) Equity Share Capital                 | 2,501.30         | 2,501.30         | 2,501.30         | 2,500.84         |
| (b) Other Equity                         | 3,649.88         | (650.25)         | 2,956.51         | 3,485.03         |
| (b) Non Controlling Interest             | -                | -                | (752.27)         | 404.63           |
| <b>Sub Total-Equity</b>                  | <b>6,151.18</b>  | <b>1,851.05</b>  | <b>4,705.53</b>  | <b>6,390.50</b>  |
| <b>2 Liabilities</b>                     |                  |                  |                  |                  |
| <b>Non-Current Liabilities</b>           |                  |                  |                  |                  |
| (a) <u>Financial Liabilities</u>         |                  |                  |                  |                  |
| Borrowings                               | 557.70           | 495.39           | 2,473.02         | 7,196.85         |
| Other financial liabilities              | -                | 92.42            | 40.00            | 3,159.46         |
| (b) Deferred Tax Liabilities (Net)       | -                | -                | -                | -                |
| (c) Provisions                           | -                | -                | 93.81            | 358.16           |
| (d) Other Non-Current Liabilities        | -                | -                | -                | -                |
| <b>Sub Total-Non-Current Liabilities</b> | <b>557.70</b>    | <b>587.81</b>    | <b>2,606.83</b>  | <b>10,714.46</b> |
| <b>Current Liabilities</b>               |                  |                  |                  |                  |
| (a) <u>Financial Liabilities</u>         |                  |                  |                  |                  |
| Borrowings                               | -                | -                | -                | 9,187.25         |
| Trade Payables                           | 122.48           | 1,913.50         | 1,775.03         | 5,413.52         |
| (b) Other Financial Liabilities          | 6,901.53         | 6,528.42         | 6,901.53         | 1,732.47         |
| (c) Other Current Liabilities            | 60.85            | -                | 374.74           | 9,194.36         |
| (d) Provisions                           | -                | -                | 7.60             | 206.83           |
| (e) Current Tax Liabilities (Net)        | -                | -                | -                | -                |
| <b>Sub Total-Current Liabilities</b>     | <b>7,084.85</b>  | <b>8,441.92</b>  | <b>9,058.91</b>  | <b>25,734.43</b> |
| <b>TOTAL EQUITY AND LIABILITIES</b>      | <b>13,793.73</b> | <b>10,880.78</b> | <b>16,371.27</b> | <b>42,839.40</b> |

For ROLLATAINERS LIMITED

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AARTI JAIN  
Date: 2021.09.04  
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Aarti Jain  
Chairperson

Date: 4th Sep-2021

Place: New Delhi

**ROLLATAINERS LIMITED**

**Consolidated Cash Flow Statement for the Year Ended 31st March, 2021**

(Rs. in Lakhs)

| Particulars   | As at              | As at          | As at               | As at             |
|---|--------------------|----------------|---------------------|-------------------|
|   | 31.03.2021         | 31.03.2020     | 31.03.2021          | 31.03.2020        |
|   | <b>Stand Alone</b> |                | <b>Consolidated</b> |                   |
| <b>A CASH FLOW FROM OPERATING ACTIVITIES:</b>                                   |                    |                |                     |                   |
| Profit as per Profit & Loss Account (PBT)                                       | 4,706.93           | 14.08          | 3,147.73            | (1,713.74)        |
| Add: Exceptional items  | (4,887.15)         | (58.37)        | (4,887.15)          | (68.20)           |
| Add: Depreciation/Amortisation and Impairment                                   | 50.98              | -              | 1,117.37            | 1,401.33          |
| Add: Financial Expenses   | 62.31              | 55.30          | 148.35              | 118.61            |
| Add: Loss on sale of property, plant and equipment                              | 15.99              | -              | 43.33               | -                 |
| Interest income   | (8.01)             | (45.04)        | (9.93)              | (317.03)          |
| Less: Ind AS effect on defined benefits   | -                  | -              | -                   | 10.47             |
|   | <b>(58.94)</b>     | <b>(34.02)</b> | <b>(440.30)</b>     | <b>(568.57)</b>   |
| <b>Change in Current / Non Current Liabilities:</b>                             |                    |                |                     |                   |
| (Increase)/Decrease in Inventories  | -                  | -              | 141.45              | 78.77             |
| (Increase)/Decrease in Trade Receivables  | 1,643.98           | (2.60)         | 1,762.34            | 983.37            |
| (Increase)/Decrease in Other Non- Current Assets                                | -                  | -              | (3.53)              | (830.74)          |
| (Increase)/Decrease in Other Current Assets                                     | (312.32)           | 2,496.79       | (316.00)            | (100.52)          |
| Increase/(Decrease) in Trade Payable  | 5,110.53           | (85.11)        | 5,094.06            | 277.66            |
| Increase/(Decrease) in Current Liabilities                                      | (6,467.57)         | (25.56)        | (6,340.18)          | (1,608.29)        |
| Increase/(Decrease) in Other Financial Liabilities                              | -                  | (2,345.02)     | -                   | (763.06)          |
| Increase/(Decrease) in Provisions   | -                  | -              | (39.45)             | 32.42             |
| <b>Cash generation from operations activities</b>                               | <b>(84.34)</b>     | <b>4.48</b>    | <b>(141.62)</b>     | <b>(2,498.96)</b> |
| Tax refund/ (paid)  | -                  | 7.09           | (2.84)              | (3.00)            |
| <b>Cash flow before extraordinary items</b>                                     | <b>(84.34)</b>     | <b>11.57</b>   | <b>(144.45)</b>     | <b>(2,501.96)</b> |
| <b>Net cash from operating activities</b>                                       | <b>(84.34)</b>     | <b>11.57</b>   | <b>(144.45)</b>     | <b>(2,501.96)</b> |
| <b>B CASH FLOW FROM INVESTING ACTIVITIES</b>                                    |                    |                |                     |                   |
| Addition to Fixed Assets  | -                  | -              | (0.42)              | (168.30)          |
| Sale of Fixed assets  | 52.50              | -              | 72.50               | (8.33)            |
| Sale of investments   | -                  | -              | -                   | 764.62            |
| Proceeds/(purchase) from maturity of bank deposits and other balances (having n | (0.78)             | (8.53)         | (0.78)              | -                 |
| Interest Received & Other income  | 24.02              | -              | 25.93               | 317.03            |
| <b>Net Cash from Investing activities</b>                                       | <b>75.74</b>       | <b>(8.53)</b>  | <b>97.24</b>        | <b>905.03</b>     |
| <b>C CASH FLOW FROM FINANCING ACTIVITIES</b>                                    |                    |                |                     |                   |
| Increase in Capital from Minority Shareholders                                  | -                  | -              | -                   | 1,491.66          |
| Repayment/disbursement of long-term borrowings                                  | -                  | -              | -                   | 117.53            |
| Finance Charges Paid  | -                  | -              | -                   | (118.61)          |
| <b>Net Cash from financing activities</b>                                       | <b>-</b>           | <b>-</b>       | <b>-</b>            | <b>1,490.59</b>   |
| <b>Net cash flows during the year (A+B+C)</b>                                   | <b>(8.60)</b>      | <b>3.04</b>    | <b>(47.22)</b>      | <b>(106.35)</b>   |
| <b>Disposal of Subsidiary</b>   | -                  | -              | (274.97)            | -                 |
| <b>Cash &amp; cash equivalents (opening balance)</b>                            | <b>24.40</b>       | <b>21.37</b>   | <b>413.53</b>       | <b>517.48</b>     |
| <b>Cash balance of subsidiary acquired during the year</b>                      | -                  | -              | -                   | -                 |
| <b>Cash &amp; cash equivalents (closing balance)</b>                            | <b>15.80</b>       | <b>24.41</b>   | <b>91.34</b>        | <b>411.13</b>     |

For ROLLATAINERS LIMITED

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**JAIN** by AARTI JAIN  
 Date: 2021.09.04  
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Aarti Jain  
 Chairperson

Date: 4th Sep-2021  
 Place: New Delhi



**Independent Auditor's Report on Standalone Annual Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended)**

To  
The Board of Directors  
M/s ROLLATAINERS LIMITED

**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone Financial Results of ROLLATAINERS LIMITED ("the Company") for the quarter and year ended 31<sup>st</sup> March 2021("Statement"), attached herewith, being submitted by the Company pursuant to the requirements 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.

In our opinion and to the best of our information and according to the explanations given to us the Statement:

- (i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for year ended 31 March 2021.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion on the Standalone annual financial results.

### **Emphasis of Matter Paragraph**

1. Trade Payables amounting to Rs. 86.10 Lakhs (Net) and Advance Taken from Customers/Financial Liabilities amounting to Rs. 118.58 Lakhs are subject to confirmation.
2. We draw your attention to Note 3 of the financial results related to Exceptional Item which includes as follows:

| S. No. | Particulars   | Profit/(Loss)<br>(In Lakhs) |
|--------|---|-----------------------------|
| 1      | Impairment of Investment in Oliver Engineering private limited                            | (437)                       |
| 2      | Profit (Loss) on Sale of Fixed Assets   | (16)                        |
| 4      | Impairment Reversal of loan and investment in subsidiary (RT Packaging Private Limited)   | 5308                        |
| 5      | Fixed Assets (Salvage value) Impairment   | (51)                        |
| 6      | Miscellaneous Income- Related Party Balance written off ( Barista Coffee Company Limited) | 16                          |

3. the Company's trade receivables as at 31 March 2021 amounts to Rs. 1737.43 Lakhs are long outstanding receivables, which as per the management are considered good and recoverable by the management.
4. We draw your attention to Note 9 to the financial results, which describes the economic and social consequences/disruption the Group is facing as a result of COVID-19 which is impacting supply chains / consumer demand / financial markets / commodity prices / personnel available for work.

Our opinion is not modified in respect of these matters.

### **Management's Responsibilities for the Standalone Financial Results**

This Statement has been prepared on the basis of the standalone annual audited financial statements.

The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation



and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained,

whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### **Other Matters**

The Statement includes the results for the quarter ended 31 March 2021 being the balancing figures between audited figures in respect of the full financial year ending 31st March, 2021 and published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing regulations.

**For Shukla Gupta & Arora**  
**Chartered Accountants**  
**Firm Registration No: 027335N**

RAJNISH  
KUMAR SHUKLA

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**(Rajnish Kumar Shukla)**

**Partner**

**M. No. 510965**

**Place: New Delhi**

**Date: 04th September 2021**

**UDIN: 21510965AAAABQ7039**



**Independent Auditor's Report on Consolidated Annual Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended)**

To  
The Board of Directors  
ROLLATAINERS LIMITED

**Opinion**

We have audited the accompanying Statement of Consolidated Financial Results of **ROLLATAINERS LIMITED** ("Holding company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group") and its associates and joint venture for the quarter year ended 31 March 2021 ("the Statement"), being submitted by the holding company 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.

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, associates and joint venture, the Statement:

- (i) includes the results of the following entities in this report:
  - a. Subsidiary
    - i. RT Packaging Limited (Subsidiary)
    - ii. Boutonniere Hospitality Private Limited (Ceases w.e.f from 31/03/2021)
  - b. Associates
    - i. Boutonniere Hospitality Private Limited (became an associate w.e.f from 31/03/2021)
    - ii. Oliver Engineering Private Limited (w.e.f from 01/10/2021)
  - c. Joint Venture
    - i. Rollatainers-Toyo Machines Private Limited
- (ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net loss and other comprehensive income and other financial information of the group for year ended 31<sup>st</sup> March 2021.

## Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, its subsidiaries, joint venture in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us along with the consideration of audit reports of the other auditors referred to in sub paragraphs of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

## Emphasis of Matter

1. The Holding company's Trade Payables amounting to Rs. 86.10 Lakhs (Net) and Advance Taken from Customers/Financial Liabilities amounting to Rs. 118.58 Lakhs are subject to confirmation.
2. We draw your attention to Note 3 of the financial results related to Exceptional Item which includes as follows:

| S. No. | Particulars  | Profit/(Loss)<br>(In Lakhs) |
|--------|--|-----------------------------|
| 1      | Impairment of Investment in Oliver Engineering private limited                               | (437)                       |
| 2      | Profit (Loss) on Sale of Fixed Assets  | (59)                        |
| 3      | Profit (Loss) on Disposal of Subsidiary company (M/s Boutonniere Hospitality Private Limited | 3,174                       |
| 4      | Provision for Doubtful debt due to Covid-19  | (19)                        |
| 5      | Perishable Stock   | (5)                         |
| 6      | Provision for expected credit loss   | (129)                       |
| 7      | Fixed Assets (Salvage value) Impairment  | (51)                        |
| 8      | Miscellaneous Income- Related Party Balance written off (Barista Coffee Company Limited)     | 16                          |

3. The holding Company's trade receivables as at 31 March 2021 amounts to Rs. 1737.43 Lakhs are long outstanding receivables, which are as per management are considered good and recoverable by the management.
4. We draw your attention to Note 9 to the financial results, which describes the economic and social consequences/disruption the Group is facing as a result

of COVID-19 which is impacting supply chains / consumer demand / financial markets / commodity prices / personnel available for work.

5. Financials of M/s Rolltainers –Toyo Machine Private Limited have been consolidated on the basis of Management Financials. We have not received the Audit Report of the same hence we are not commenting on the same.
6. Financials of M/s Oliver Engineering Private Limited have been consolidated on the basis of Management Financials. We have not received the Audit Report of the same hence we are not commenting on the same.
7. In case of Subsidiary RT Packaging Private Limited the Statutory auditors has raised following emphasis of matters:
  - a. The company has been continuously making losses. This indicates the existence of material uncertainty that may cast significant doubt on the company's ability to continue as a going concern. However, as per the management representation regarding future business prospects, the accounts have been prepared on a going concern basis.
  - b. Loan and advances and other recoverable as at March 31, 2021, are subject to reconciliations

Our opinion is not modified in respect of these matters.

### **Management's Responsibilities for the Consolidated Financial Results**

This Statement has been prepared on the basis of the consolidated annual audited financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the consolidated net profit/loss and other comprehensive income and other financial information of the Group, including its joint venture and associates in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its joint venture are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its joint venture and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have

been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its joint venture are responsible for assessing the ability of the Group and of joint venture to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and joint venture are responsible for overseeing the financial reporting process of each company.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financials results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group and joint venture's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and joint venture to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and joint venture to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para (a) of the section titled "Other Matters" in this audit report.

We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

## Other Matters

1. We did not audit the annual financial statements/ financial information of 1 Associates including 4 Step down Subsidiary and 1 Associates in the accompanying Statement, whose financial information (before eliminating inter-company transactions and balances) reflects total revenues of Rs. 3537.01 Lakhs and total net Loss of Rs. 1403.59 Lakhs for the year ended on that date, as considered in the Statement. These annual financial statements/ financial information have been audited by other auditors, whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates is based solely on the audit reports of such other auditors, and the procedures performed by us as stated in Auditor Responsibility statement above.
2. We did not audit the annual financial statements/ financial information of 1 Subsidiary in the accompanying Statement, whose financial information (before eliminating inter-company transactions and balances) reflects total asset of Rs. 10,371.19 Lakhs. total revenues of Rs. 2300.90 Lakhs and total net Loss of Rs. 2059.85 Lakhs for the year ended on that date, as considered in the Statement. These annual financial statements/ financial information have been audited by other auditors, whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the audit reports of such other auditors, and the procedures performed by us as stated in Auditor Responsibility statement above.
3. The share of loss of 1 Associate which have not been reviewed/ audited by their auditors at 31 March 2021, has not been included in the consolidation as it has loss exceeds the carrying value of the Investment as on 31<sup>st</sup> March, 2021. These annual financial information have been furnished to us by the Group so far as it relates to the amounts and disclosures included in respect of aforesaid associate, is based solely on such unreviewed /unaudited financial information. In our opinion, and according to the information and explanations given to us by the management, this financial information is not material to the Group. Our opinion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.
4. The Statement also includes the annual financial information of one (1) joint operation, which have not been reviewed/ audited by their auditors as at 31 March 2021, total revenue of Rs. 0.36 Lakhs and Net loss of Rs. 0.13 Lakhs as considered in the Statement. This annual financial information have been furnished to us by the Group so far as it relates to the amounts and disclosures included in respect of aforesaid joint operation, is based solely on such unreviewed /unaudited financial information. In our opinion, and



according to the information and explanations given to us by the management, this financial information is not material to the Group. Our opinion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

5. The Statement includes the results for the quarter ended 31 March 2021 being the balancing figures between audited figures in respect of the full financial year ending 31st March, 2021 and published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

**For Shukla Gupta & Arora**

**Chartered Accountants**

**Firm Registration No: 027335N**

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Date: 2021.09.04 20:57:02  
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**(Rajnish Kumar Shukla)**

**Partner**

**M. No. 510965**

**Place: New Delhi**

**Date: 04<sup>th</sup> September 2021**

**UDIN: 21510965AAAABR4633**



**ROLLAINERS**  
EMERGING EVERYDAY

## **ROLLAINERS LIMITED**

Registered Office: Plot No. 73-74, Phase-III, Industrial Area, Dharuhera, District Rewari, Haryana-123106  
Tel. : 01274-243326, 242220 E-mail: www.rollainers.in  
CIN: L21014HR1968PLC004844

**Ref.No.: RTL/BSE/NSE/2021-22**

**Date: 04<sup>th</sup> September 2021**

**To**

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

**Sub: Declaration with respect to unmodified opinion of the Statutory Auditors on the Audited Financial Results for the financial year ended 31st March 2021.**

**Dear Sir/Ma'am,**

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India [Listing obligations and Disclosure Requirements) Regulations, 2015 and as amended till date, we hereby declare that M/s Shukla Gupta & Arora, Chartered Accountants, Statutory Auditors of the Company has issued the Audit Report on Audited Financial Results (Standalone and Consolidated) of the Company for the financial year ended 31<sup>st</sup> March, 2021 with an unmodified opinion.

Please take the above on record.

Thanking You,  
Yours Faithfully

**For Rollainers Limited**

**AARTI JAIN** Digitally signed by AARTI JAIN  
Date: 2021.09.04 21:38:41  
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**(Aarti Jain)  
Chairperson and Director**