

Statement of Standalone and Consolidated Audited Financial Results for the quarter and year ended 31st March, 2018

		Rupees In "Lakhs"									
S.No	Particulars	Standalone					Consolidated				
		Quarter Ended		Year Ended			Quarter Ended		Year Ended		
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
1	Revenue										
	Revenue from operations	313	-	(99)	1,601	451	2,385	2,986	3,321	13,668	14,235
	Other Income	3	-	391	144	391	638	7	1,411	793	1,446
	Total Revenue	316	-	292	1,745	842	3,023	2,993	4,732	14,461	15,681
2	Expenses										
	Cost of Material consumed	370	-	(130)	1,542	363	1,023	1,537	1,736	7,454	7,874
	Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-	(21)	(19)	122	(35)	64
	Employee Benefits Expense	45	36	29	152	114	681	610	556	2,526	2,427
	Finance Costs	28	5	39	44	39	71	269	61	104	93
	Depreciation & Amortization Expenses	(9)	11	5	24	32	387	11	228	1,446	1,325
	Other Expenses	62	37	68	143	154	1,347	1,060	1,276	4,818	4,829
	Total Expenses	496	89	11	1,905	702	3,488	3,468	3,980	16,313	16,612
3	Profit/(Loss) before share of profit/(loss) from investment in associates and joint venture, exceptional items and tax(1-2)	(180)	(89)	281	(160)	140	(465)	(475)	752	(1,852)	(932)
4	Share of profit/(loss) of associates and joint ventures	-	-	-	-	-	30	(24)	(396)	(71)	(512)
5	Minority Interest	-	-	-	-	-	-	-	-	-	-
6	Profit/(Loss) before exceptional items and tax(3+4)	(180)	(89)	281	(160)	140	(435)	(499)	356	(1,924)	(1,444)
7	Exceptional Items ((Income)/Expense)	1,825	1,309	-	(219)	2	419	1,309	2	(1,625)	2
8	Profit/(Loss) from before tax (5-6)	(2,005)	(1,398)	281	59	137	(854)	(1,808)	353	(298)	(1,446)
9	Tax expense	(360)	(391)	445	161	445	(776)	(571)	534	(254)	494
	Deferred Tax	(360)	(391)	445	161	445	(776)	(571)	534	(254)	494
	Total Tax Expense	(360)	(391)	445	161	445	(776)	(571)	534	(254)	494
10	Profit/(Loss) for the period from continuing operation (7-8)	(1,645)	(1,007)	(164)	(102)	(308)	(78)	(1,237)	(181)	(44)	(1,940)
	Other Comprehensive Income										
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	12	6
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-
	Other Comprehensive Income(net of tax)[A(i)-A(ii)+B(i)-B(ii)]	0	-	-	-	-	-	-	-	12	6
11	Total Comprehensive Income (9+10)	(1,645)	(1,007)	(164)	(102)	(308)	(78)	(1,237)	(181)	(32)	(1,935)
12	Net profit / (loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-
13	Other comprehensive income from discontinued operations (Net of tax)	-	-	-	-	-	-	-	-	-	-
14	Total Comprehensive Income from discontinued operations(11+12)	-	-	-	-	-	-	-	-	-	-
15	Total Comprehensive Income (comprising profit/(loss) and other comprehensive income for the year (11+14)	(1,645)	(1,007)	(164)	(102)	(308)	(78)	(1,237)	(181)	(32)	(1,935)
16	Income attributable to the consolidated group										
	i) To equity holders	(1,645)	(1,007)	(164)	(102)	(308)	(78)	(1,237)	(181)	(32)	(1,935)
	ii) To non controlling interest	-	-	-	-	-	-	-	-	-	-
17	Paid-up equity share capital (Face Value of Rs.1 each)	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501
18	Reserves excluding Revaluation Reserves as per balance sheet										
19	Earning per share for continuing operations:										
	Basic and Diluted	(0.66)	(0.40)	(0.07)	(0.04)	(0.12)	(0.03)	(0.49)	(0.07)	(0.02)	(0.78)

Notes to financial results:

- The above results were reviewed by the Audit Committee and have been taken on record in the meeting of Board of Directors held on 13-06-2018.
- This statement has been prepared in accordance with Companies (Indian Accounting Standard) Rules, 2015 (amended) as prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable and in terms of SEBI circular no. CIR/CFD/FAC/62/2016 DATED 05th July, 2016. Beginning April 1 2017,, the Company has for the first time adopted Ind AS with a transition date April 1,2016.
- The Ind AS compliant financial results pertaining period quarter and year ended March 31, 2017 has not been subjected to any limited review. However, the Management has exercised necessary due diligence to ensure that the financial results provide the true and fair view of its affairs.
- During the year, company has shown net income under
 Profit on Sale of Fixed Assets 3353 Lacs
 Loss on Sale Of Investments (1,369) Lacs
 Bad Debts (1,765) Lacs
- Previous year figures have been regrouped and rearranged wherever necessary to make them comparable with those of current year.
- The figures for the quarter ended 31 st March, 2018 and 31 st March 2017 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published figure upto nine months of the relevant financial year.
- The Consolidated Financial Statements Include Financial Statements of the subsidiaries RT Packaging Ltd, Boutonniere Hospitality Pvt Ltd and JV Rollatainers Toyo Machines Ltd

B Reconciliation of equity and income reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

1. Description	As at 31st	As at 1st	As at 31st	As at 1st
	March	April 2016	March 2017	April 2016
	Standalone		Consolidated	
Total Equity under previous GAAP	10529	10803	8,823	10599
Adjustments impact: Gain/Loss				
Actuarial gain/loss on employee defined benefits plans	-	-	(6)	-
Finance Cost	39	-	152	-
Tax Effects	-	-	12	-
Liability Component of Preference share capital	327	327	960	960
Other Adjustments in Subsidiaries	-	-	-	250
Other Comprehensive Income :				
Actuarial Loss on employee benefit plan	-	-	6	-
Total Equity as per Ind AS	10163	10476	7700	9889

2. Description	As at 31st	As at 31st
	March 2017	March 2017
	Standalone	Consolidate
Profit after taxes reported under previous GAAP	(269)	(1,771)
Adjustments impact: Gain/Loss		
a) Actuarial gain/loss on employee defined benefits plans	-	(6)
a) Finance Cost on	39	163
Other Comprehensive Income	-	-
Actuarial Loss on employee benefit plan	-	6
Total Ind AS adjustment	-	163
Profit after tax as per Ind AS	(308)	(1,935)

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

Particulars	Quarter Ended			Year Ended	
	31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
Segment Revenue					
a) Packaging	2,190	1,674	2,511	7,572	9,070
b) Food	2,262	1,319	2,221	6,889	6,611
c) Others	(1,429)	-	-	-	-
Less : Inter segment					
Total	3,022	2,993	4,732	14,461	15,681
Segment Results [Profit/(Loss) before Tax and Interest]					
a) Packaging	(590)	(361)	1,004	(1,640)	(1,312)
b) Food	1,685	(47)	(589)	1,227	(39)
c) Others	(1,878)	(1,388)	-	219	(2)
Total	(783)	(1,796)	415	(194)	(1,353)
Less : Interest	71	11	61	104	93
Profit before Tax	(854)	(1,807)	353	(298)	(1,446)
Capital Assets					
a) Packaging	25,371	36,020	34,510	25,371	34,510
b) Food	1,328	4,582	155	1,328	155
Total	26,700	40,602	34,665	26,700	34,665
Segment Liabilities					
a) Packaging	17,118	22,354	24,791	17,118	24,791
b) Food	2,179	7,113	2,174	2,179	2,174
Total	19,297	29,467	26,965	19,297	26,965

For ROLLATINERS LIMITED



Date: 13th June 2018
Place: New Delhi

Piyush Gupta
Whole Time Director
DIN: 03392865

ROLLATAINERS LIMITED

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Statement of Audited Standalone and Consolidated Assets and Liabilities for the quarter and year ended 31st March, 2018

Particulars	STANDALONE			CONSOLIDATED		
	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Rupees In "Lakhs"						
A ASSETS						
1 Non-Current Assets						
(a) Property, Plant and Equipment	205	522	569	13,270	14,759	15,557
(b) Capital work-in-progress	45	208	152	97	265	198
(c) <u>Financial Assets</u>						
Investment	12,500	14,129	13,824	729	993	1,247
Other financial assets	-	-	-	469	484	497
(d) Deferred Tax Assets (net)	1,018	1,179	1,625	2,050	1,794	2,285
(e) Other Non-current Assets	119	119	119	516	559	646
Sub Total-Non-Current Assets	13,887	16,158	16,288	17,131	18,854	20,430
2 Current Assets						
(a) Inventories	286	25	31	2,823	1,356	1,571
(b) <u>Financial Assets</u>						
Investments	-	-	-	-	-	-
Trade Receivables	4,649	8,825	7,211	5,507	11,717	9,433
Cash and Cash Equivalents	65	25	45	517	601	481
Other Current Financial Assets	-	14	14	72	78	192
(c) Current Tax Assets (Net)	78	32	32	190	169	162
(d) Other Current Assets	4,527	5,988	6,532	459	1,890	3,797
Sub Total-Current Assets	9,604	14,908	13,863	9,568	15,811	15,637
3 Assets held for Sale						
TOTAL-ASSETS	23,491	31,066	30,151	26,700	34,665	36,067
(B) EQUITY AND LIABILITIES						
1 Equity						
(a) Equity Share Capital	2,501	2,501	2,501	2,501	2,501	2,501
(b) Other Equity	7,297	7,662	7,975	4,902	5,199	7,387
Sub Total-Equity	9,798	10,163	10,476	7,403	7,700	9,889
2 Liabilities						
Non-Current Liabilities						
(a) <u>Financial Liabilities</u>						
Borrowings	410	19,831	19,112	2,095	21,553	20,781
Other financial liabilities	118	682	118	-	-	-
(b) Deferred Tax Liabilities (Net)	-	-	-	158	722	158
(c) Provisions	55	53	58	328	321	285
(d) Other Non-Current Liabilities	-	-	-	6	4	1
Sub Total-Non-Current Liabilities	583	20,567	19,288	2,588	22,601	21,225
Current Liabilities						
(a) <u>Financial Liabilities</u>						
Borrowings	-	-	-	-	-	-
Trade Payables	2,554	317	342	4,629	2,526	2,873
(b) Other Financial Liabilities	-	-	-	990	825	898
(c) Other Current Liabilities	10,556	19	45	10,835	345	284
(d) Provisions	-	-	-	255	669	898
(e) Current Tax Liabilities (Net)	-	-	-	-	-	-
Sub Total-Current Liabilities	13,110	336	387	16,709	4,365	4,954
3 Liabilities held for sale						
TOTAL EQUITY AND LIABILITIES	23,491	31,066	30,151	26,700	34,665	36,067

For ROLLATAINERS LIMITED



Pyush Gupta
Whole Time Director
DIN: 03392865

Date: 13th June 2018
Place: New Delhi



RAJ GUPTA & CO.

Chartered Accountants Near Fountain Chowk,

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Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To,

**The Board of Directors of
ROLLATAINERS LIMITED**

1. We have audited the accompanying statement of quarterly standalone financial results of ROLLATAINERS LIMITED ('the company') for the quarter ended March 31, 2018 and for the year ended March 31, 2018, attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), Regulation 2015, read with SEBI circular NO CIR/CFD/FAC/62/2016 dated July 5, 2016.

The quarterly standalone financial results are derived figures between the audited figures in respect of the year ended March 31, 2018 and published year to date figures up to December 31, 2017, being the date of end of the third quarter of the current financial year which were subject to limited review.

The standalone financial results for the quarter ended March 31, 2018, and year ended March 31, 2018 have been prepared on the basis of the standalone financial results for the 9 months period ended December 31, 2017, the audited annual standalone Ind AS financial statements as at and for the year ended March 31, 2018, and the relevant requirements of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), Regulation 2015 read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, which are the responsibility of the company's management and have been approved by the board of directors of the company.

Our responsibility is to express an opinion on these standalone financial results based on our review of the standalone financial result for the 9 months period ended December 31, 2017, which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 Interim financial reporting, specified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India; our audit of the annual standalone Ind AS financial statements as at and for the year ended March 31, 2018; and the relevant





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requirements of Regulation 33 of the SEBI (Listing Obligations and disclosure requirements), Regulation, 2015 read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by the management. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanation given to us, these quarterly standalone financial results as well as the year to date results:
 - i. are presented in accordance with the requirements of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), Regulation, 2015 read with SEBI circular no CIR/CFD/FAC/62/2016 dated July 5, 2016, in this regards; and
 - ii. *gives true and fair view in conformity with the aforesaid Indian Accounting Standards and other principles generally accepted in India of total comprehensive income and other financial information of the company for the year ended March 31, 2018.*
4. The statement includes results for the quarter ended March 31, 2018 being the balancing figure between audited figures in respect of the financial year and the unaudited figures of the period up to third quarter of the current financial year.
5. Further read with paragraph above, we report that the figures for the quarter ended March 31, 2018 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2018 and the published year-to-date figures up to December 31, 2017, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review as stated in paragraph I above, as required under regulation 33 of the SEBI (Listing





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Obligation and Disclosure Requirements)Regulation, 2015 read with SEBI circular no CIR/CFD/FAC/62/2016 dated July 5, 2016.

For Raj Gupta & Co.

Chartered Accountants

Firm's registration number: 000203N



CA Gunjandeep Singh

[Partner]

Membership Number: 529555



Place : New Delhi

Dated : June 13, 2018



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Auditor's Report on Consolidated Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To

**The Board of Directors of
ROLLATAINERS LIMITED**

1. We have audited the accompanying statement of consolidated financial results of ROLLATAINERS LIMITED ('the company') comprising its subsidiaries (together, 'the Group'), and joint venture for the year ended March 31, 2018, attached herewith, being submitted by the company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), Regulation 2015, read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

The consolidated financial results for the year ended March 31, 2018 have been prepared on the basis of the audited annual standalone and consolidated Ind AS financial statements as at and for the year ended March 31, 2018, and the relevant requirements of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), Regulation 2015 read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016, which are the responsibility of the company's management and have been approved by the board of directors of the company. Our responsibility is to express an opinion on these consolidated financial results based on our audit of the annual consolidated Ind AS financial statements as at and for the year ended March 31, 2018, which were prepared in accordance with the applicable accounting standards and other accounting principles generally accepted in India and the relevant requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015 read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016.

2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by the management. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanation given to us, and based on consideration of the reports of their respective auditor(s) on separate financial statements and other financial information of subsidiary(s) and joint venture, these consolidated financial results for the year:





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- i. includes the year to date results of following entities in consolidation:
- Joint Venture:
Rollainers-Toyo Machine Pvt Ltd
- Subsidiary:
1. RT Packaging Ltd
2. Boutonniere Hospitality Pvt Ltd.
- ii. have been presented in accordance with the requirements of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), Regulation, 2015 read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, in this regards; and
- iii. give a true and fair view of the total comprehensive income and other information of the group's consolidated net loss and other financial information for the consolidated year to date results for the year ended March 31, 2018 except
- a) the financial statements and other financial information of the subsidiary included in these consolidated financial statements, as at and at the end for the year ended March 31, 2018 being based on audited financial statements as provided by the management, which reflects total assets of Rs. 3209 Lakhs as at March 31, 2018, total liabilities of Rs.5604 Lakh as at March 31, 2018, total revenue of Rs. 12716 Lakhs for the year ended March 31, 2018 and net cash inflow of Rs. 452.44 Lakhs for the year ended on that date
- b) and Group's share of net Profit of Rs. 70 Lakhs for the year ended on that date, in respect of joint venture company and Subsidiaries.
4. The Consolidated Ind AS financial statements also include the Group's share of net loss after tax of Rs. 32 Lakh for the year ended March 31, 2018, in respect of 2 subsidiaries companies and a joint venture, whose financial statements and other financial information have been separately audited by the auditors and those reports have been furnished to us for the purpose of consolidation, and our opinion on the consolidated financial statements, in so far as it relates to amounts and disclosures included in respect of the subsidiaries and joint ventures, and our





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report, in terms of sub-sections (3) of Section 143 of the Act. Our opinion on the consolidated financial statements is not modified in respect of this matter.

For Raj Gupta & Co.

Chartered Accountants

Firm's registration number: 000203N

CA Gunjandeep Singh

[Partner]

Membership Number: 529555



Place : New Delhi

Dated : June 13, 2018



ROLLTAINERS

EMERGING EVERYDAY

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CIN : L21014HR1968PLC004844

Ref: RTL/BSE/NSE/2018-19

June 13, 2018

The Manager Listing Department The Bombay Stock Exchange Limited, Phiroze Jee Jee Bhoj Towers, Dalal Street, Mumbai - 400001	The Secretary The National Stock Exchange of India Limited, "Exchange Plaza", 5th Floor, Plot No. C/1, G-Block, Bandra - Kurla Complex, Bandra (E), Mumbai-400051
BSE SECURITY CODE: 502448	NSE TRADING SYMBOL: ROLLT

Sub:- Declaration with respect to unmodified opinion in the Auditor's Report on the Annual Financial Statements/Results under Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2016 for the Financial Year ended March 31, 2018

Dear Sir/Madam,

In compliance with the provision of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016, vide Notification no. SEBI/LAD-NRO/GN/2016-17-001 dated May 25, 2016 and Circular No. Cir/CFD/CMD/56/2016 dated May 27, 2016, We, hereby declare that M/s Raj Gupta & Co., Chartered Accountants, the Statutory Auditors of the Company have issued as Audit Report with Unmodified Opinion on the Audited Financial Statements of the Company (Standalone & Consolidated), for the quarter and year ended March 31, 2018.

Thanking You,

Yours Faithfully

For Rolltainers Limited


PYUSH GUPTA

(Whole time Director)

DIN: 03392865