

RAJ GUPTA & CO.

CHARTERED ACCOUNTANTS

487/36, 2nd Floor, National Market, New Delhi-110087

Independent Auditor's Review Report on Un-Audited Standalone Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of **ROLLATAINERS LIMITED**

We have reviewed the accompanying statement of Standalone Un-Audited Financial Results of M/s **ROLLATAINERS LIMITED** for the quarter and nine months ended December 31, 2017 being submitted by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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Based on our review conducted as above, no matter has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

The review of unaudited financial results for the Quarter and Nine Month period ended 31st December 2016 included in the statement was carried out and reported by M/s Manoj Mohan & Associates vide their limited review reports dated 11th February 2017, whose limited review reports were furnished to us and which have been relied upon by us for the purpose of our review of the statement. Our review report was not modified in respect of this matter.

Place: Delhi
Date: 13.02.2018

For Raj Gupta & Co.
Chartered Accountants
FRN: 000203N



Karan Chadha
(Partner)

Membership No. 522201



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

To
The Board of Directors of ROLLATAINERS LIMITED

We have reviewed the accompanying statement of Consolidated Un-Audited Financial Results of M/s ROLLATAINERS LIMITED for the quarter and nine months ended December 31, 2017 being submitted by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We have not reviewed the financial results of one Subsidiary i.e. Boutonniere Hospitality Pvt. Ltd & one Joint-venture included in the consolidated financial statements, whose consolidated financial statements reflect total revenue of Rs 1319 Crores and Rs 4627 Crores for the quarter and nine months ended 31st December, 2017 respectively.

Based on our review conducted as above, no matter has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the Amendment thereof and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30th November, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



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The review of unaudited financial results for the quarter and Nine Month period ended 31st December 2016 included in the statement was carried out and reported by M/s Manoj Mohan & Associates vide their limited review reports dated 11th February 2017, whose limited review reports were furnished to us and which have been relied upon by us for the purpose of our review of the statement. Our review report was not modified in respect of this matter.

For Raj Gupta & Co.
Chartered Accountants

FRN: 000203N



Karan Chadha
(Partner)

Membership No. 522201

Place: Delhi

Date: 13.02.2018

