



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: cs.rollainers@gmail.com **Website:** www.rollainers.in

CIN: L21014HR1968PLC004844

Ref.No.:RTL/BSE/NSE/2025-26

Date: 11.02.2026

To,

The Secretary, BSE Limited, Phiroze Jeejeebhoy, Towers Limited, Dalal Street, Mumbai – 400 001,	The Secretary, National Stock Exchange Limited, Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051,
Scrip Code: 502448.	Symbol: ROLLT.

Sub: Outcome of Board Meeting held today i.e Wednesday, February 11, 2026.

Dear Sir,

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 **Wednesday, February 11, 2026**, has inter-alia considered, noted and approved the following matters:

1. Un-Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter ended on December 31, 2025. (Copy Enclosed).
2. Limited Review Report on Un- Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter ended December 31, 2025, issued by the Statutory Auditors of the Company i.e. M/s Chatterjee & Chatterjee, Chartered Accountants. (Copy Enclosed).
3. Other business(es).

The Board Meeting was commenced at 03:00 P.M. and concluded at 04:00 P.M.

This is for your information and records.

**Thanking You,
Yours faithfully,**

For Rollainers Limited

**(Aditi Jain)
Company Secretary and Compliance Officer**

Encl: As Stated Above

ROLLATAINERS LIMITED
Statement of Standalone and Consolidated Unaudited Financial Results for the quarter and 9 months ended 31st December 2025
Rupees In "Lakhs"

S.No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income												
	Revenue from operations	-	-	-	-	20.00	20.00	-	-	-	-	-	
	Other income	2.00	-	0.32	2.00	5.41	7.14	-	0.00	0.32	0.00	5.41	
	Total income	2.00	-	0.32	2.00	25.41	27.14	-	0.00	0.32	0.00	5.41	
2	Expenses												
	Employee benefits expense	3.29	2.44	2.43	8.18	7.38	9.83	3.29	2.44	2.43	8.18	7.38	
	Finance costs	0.56	0.55	0.52	1.64	49.71	50.23	0.56	0.55	0.52	1.64	49.71	
	Other expenses	16.53	29.78	3.91	60.33	22.70	41.05	16.53	29.78	3.91	60.33	22.70	
	Total expenses	20.38	32.77	6.85	70.14	79.80	101.11	20.38	32.77	6.85	70.14	79.80	
3	Loss before exceptional and extraordinary items and tax (1-2)	(18.38)	(32.77)	(6.53)	(68.14)	(54.39)	(73.98)	(20.38)	(32.77)	(6.53)	(70.14)	(74.39)	
4	Share of profit/(loss) of associates and joint ventures	-	-	-	-	-	-	-	-	-	-	-	
5	Exceptional Items	-	-	-	-	-	-	1,770.89	-	-	1,770.89	-	
6	Loss before tax from continuing operations(3+4+5)	(18.38)	(32.77)	(6.53)	(68.14)	(54.39)	(73.98)	1,750.51	(32.77)	(6.53)	1,700.75	(74.39)	
7	Tax expense	-	-	-	-	-	-	-	-	-	-	-	
8	Loss after tax from continuing operations (6+7)	(18.38)	(32.77)	(6.53)	(68.14)	(54.39)	(73.98)	1,750.51	(32.77)	(6.53)	1,700.75	(74.39)	
9	Loss after tax from discontinued operations	-	-	-	-	-	-	8.20	(29.16)	(11.87)	(37.91)	(97.49)	
10	Other Comprehensive income (OCI)												
	Revaluation of land and building	-	-	-	-	-	-	-	-	-	-	210.59	
11	Total Comprehensive income for the period (8+9+10)	(18.38)	(32.77)	(6.53)	(68.14)	(54.39)	(73.98)	1,758.71	(61.93)	(18.41)	1,662.83	(171.88)	
12	Minority interest	-	-	-	-	-	-	(0.82)	2.92	(1.19)	3.80	11.76	
13	Net profit/loss after minority interest (11+12)	(18.38)	(32.77)	(6.53)	(68.14)	(54.39)	(73.98)	1,757.89	(59.01)	(17.22)	1,666.63	(160.12)	
14	Paid up equity share capital (face value of Rs 1 each)	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	2,501.30	
15	Other equity	-	-	-	-	-	(1,499.16)	-	-	-	-	(3,233.93)	
16	Earning per share for continuing operations (not annualized)-	(0.01)	(0.01)	(0.00)	(0.03)	(0.02)	(0.03)	0.70	(0.01)	(0.00)	0.68	(0.03)	
	Earning per share for discontinued operations (not annualized)-basic and diluted	-	-	-	-	-	-	0.00	(0.01)	(0.01)	(0.01)	(0.03)	
	Earning per share for continuing and discontinued operations	(0.01)	(0.01)	(0.00)	(0.03)	(0.02)	(0.03)	0.70	(0.02)	(0.01)	0.67	(0.06)	

ROLLATAINERS LIMITED

Statement of Standalone and Consolidated Unaudited Financial Results for the quarter and 9 months ended 31st December 2025

Notes to financial results:

- 1 The above unaudited financial results have been reviewed and recommended by the Audit Committee on 11th February 2026 and subsequently have been approved by the Board of Directors of the company at their meeting held on 11th February 2026.
- 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 A Provisional Attachment Order No. 09/2024, issued via email dated 13.09.2024 by the Deputy Director posted at the Gurugram Zonal Office, Directorate of Enforcement, New Delhi, has been passed against the Company. This order pertains to the provisional attachment of immovable properties held in the subsidiary's name, vide reference number F.No.ECIR/GNZO/14/2024, dated 05.09.2024, and includes the attachment of shares held by the promoter company. The said order was confirmed by Adjudicating Authority as required under law. However, the Company has filled an appeal before the Appellate Authority which is pending for further proceedings. The said order under challenge before Appellate Authority is now sub-judice. The proceedings as above are going on and does not affect the business operations or the ongoing activities of the Company. Therefore, no adjustments are required to be made to the financial results on account of this matter.
- 4 The Board of Directors, at its meeting held on 17th March 2025, approved the sale of the Company's entire investment in its material subsidiary, RT Packaging Limited, comprising 2,24,99,900 Equity Shares and 2,00,000 Preference Shares. The said proposal was subsequently approved by the shareholders at the Extraordinary General Meeting held on 9 April 2025. During the quarter ended 31 December 2025, the Company completed the sale of its entire investment in RT Packaging Limited on 13 November 2025. Consequently, RT Packaging Limited ceased to be a subsidiary of the Company with effect from that date.

Accordingly, in accordance with Indian Accounting Standard (Ind AS) 105 – Non-current Assets Held for Sale and Discontinued Operations, the assets and liabilities of RT Packaging Limited were classified and presented as a disposal group held for sale and the results of RT Packaging Limited from the quarter ended 31 March 2025 up to the date of disposal were disclosed and presented as discontinued operations in the standalone and consolidated financial results and Statement of Profit and Loss, as applicable, for the relevant periods.
The gain arising on disposal of RT Packaging Limited has been recognised and disclosed as an exceptional item in the consolidated financial results for the quarter and nine months ended 31 December 2025.
- 5 During the quarter ended 31 December 2025, the Company disposed of its entire investment in Rollatainers-Toyo Machine Private Limited on 30 December 2025, pursuant to which the Company ceased to have joint control over the said entity with effect from that date. The gain arising on disposal of the investment has been recognised and disclosed as an exceptional item in the consolidated financial results for the quarter and nine months ended 31 December 2025.
- 6 Net Profit/(Loss) after tax from continued operations include exceptional items of Rs 1770.89 lacs for the quarter and nine months ended 31st December 2025 on account of gain on disposal of investment.

Net Profit / (Loss) after tax from discontinued operations for the nine months ended 31st December 2024 and the year ended 31st March 2025 includes net exceptional income/(expense) of Rs (44.38) lakhs and Rs (1.91) lakhs respectively, on account of balances written off or written back, primarily relating to amounts outstanding for over three years.
- 7 The Company's business activities which are primarily leasing and related activities falls within a single reportable segment as the management of the Company views the entire business activities as single segment. Accordingly, there are no additional disclosures to be furnished in accordance with the requirement of Ind AS 108 – Operating Segments with respect to single reportable segment. Also, therefore there are no reportable geographical segment.
- 8 The Company's accumulated losses as on 31st December 2025 stands at Rs.12,429.05 lakhs. However, these financial results have been prepared on the going concern basis as the management is confident on the Company's ability to continue as a going concern for a foreseeable future.
- 9 On 21 November 2025, the Government of India notified four new Labour Codes, namely the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 existing labour laws. The Ministry of Labour & Employment has issued draft Central Rules and FAQs to facilitate assessment of the financial impact arising from these changes.

Based on the assessment carried out by the Company using the information presently available and guidance issued by the Institute of Chartered Accountants of India, the impact of the aforesaid changes is not material to the standalone financial results for the quarter and nine months ended 31 December 2025. The Company continues to monitor the finalisation of the Central and State Rules and any further clarifications issued by the Government in relation to the Labour Codes and will consider the appropriate accounting treatment, if required, upon such notification or clarification.
- 10 Previous year figures have been regrouped and rearranged wherever necessary to make them comparable with those of current year.

Date: 11th February 2026

Place: New Delhi

Aarti Jain
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AARTI JAIN
Chairperson

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

To
The Board of Directors
Rollatainers Limited

1. Introduction

We have reviewed the accompanying statement of standalone unaudited financial results of Rollatainers Limited ("the Company") for the quarter ended December 31, 2025 and the year-to-date results for the period April 1, 2025 to December 31, 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the accounting principles laid down in the Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.

2. Scope of Review

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit.

Accordingly, we do not express an audit opinion.

3. Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS

4. Material uncertainty related to going concern

As stated to the accompanying financials, the Company has incurred a net loss of Rs. 18.38 lakhs and Rs. 68.14 lakhs for the quarter and period ended December 31, 2025 respectively, and further as stated in the note no. 8 to the accompanying statement accumulated losses as on December 31, 2025 stand at Rs. 12,429.05 lakhs. However, these financial results have been prepared on the going concern basis as the management, based on the cash flow projection, is confident on the Company's ability to continue as a going concern for a foreseeable future.

Our report is not modified in respect of the above-mentioned matter.

5. Emphasis of matter

- a) As disclosed in note no. 3 to the accompanying Statement, Certain immovable properties held in the name of the Subsidiary and shares held by the promoter Company have been provisionally attached by the Deputy Director, Gurugram Zonal office, Directorate of Enforcement, New Delhi in alleged contravention of Violation under Prevention Laundering Act, 2002 vide order no. 09/2025 dated 13.09.2025.

The said order was confirmed by Adjudicating Authority as required under law. However, the Company has filed an appeal before the Appellate Authority which is pending for further proceedings. As per the information provided by the management, the proceeding as above is going on and does not affect the business operations or the ongoing activities of the Company. Therefore, no adjustments are required to be made to the financial results on account of this matter.

- b) As stated in note no. 4 to the accompanying statement, the Board of Directors, at its meeting held on March 17, 2025, approved the sale of the Company's entire investment in its material subsidiary, RT Packaging Limited, comprising 2,24,99,900 Equity Shares and 2,00,000 Preference Shares. The said proposal was subsequently approved by the shareholders at the Extraordinary General Meeting held on April 9, 2025. During the quarter ended December 31, 2025, the Company has completed the sale of its entire investment in RT Packaging Limited on November 13, 2025. Consequently, RT Packaging Limited ceased to be a subsidiary of the Company with effect from that date.

Accordingly, in accordance with the requirements of Indian Accounting Standard (Ind AS) 105 – Non-current Assets Held for Sale and Discontinued Operations, all the assets and liabilities pertaining to RT Packaging Limited were classified and presented as a disposal group held for sale and the results from the quarter ended March 31, 2025 up to the date of disposal were disclosed and presented as a discontinued operations in the standalone and consolidated financial results and Statement of Profit and Loss, as applicable, for the relevant periods.

CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS

Further, the gain arising on disposal of RT Packaging Limited has been recognised and disclosed as an exceptional item in the consolidated financial results for the quarter and nine months ended December 31, 2025.

- c) As stated in the note no. 5 to the accompanying statement, the Company disposed of its entire investment in Rollatainers-Toyo Machine Private Limited on December 30, 2025, pursuant to which the Company ceased to have joint control over the said entity with effect from that date. The gain arising on disposal of the investment has been recognised and disclosed as an exceptional item in the consolidated financial results for the quarter and nine months ended December 31, 2025.
- d) Few bank accounts are dormant and pending for reconciliation. The balances in the same are not material.
- e) Trade payables, trade receivables and other loans and advances given or taken are to subject to reconciliation and confirmation.

Our report is not modified in respect of the above-mentioned matters.

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

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BD Gujrati
Partner
Membership Number: 010878

Place: New Delhi
Date: February 11, 2026

UDIN: 26010878YAFULF5839

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

To
The Board of Directors
Rollatainers Limited

1. Introduction

We have reviewed the accompanying statement of consolidated unaudited financial results of Rollatainers Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended December 31, 2025 and the year-to-date results for the period April 1, 2025 to December 31, 2025 ("the Statemnet"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) , including relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit.

Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
 - a). RT Packaging Limited (subsidiary) till November 13, 2025
 - b). Rollatainers Toyo Machines Private Limited (joint venture) till December 30, 2025

CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Material uncertainty related to going concern

As stated in to the accompanying financials, the Group has incurred a net loss of Rs. 20.38 lakhs and Rs. 70.14 (before the adjustment of exceptional loss) for the quarter and period ended December 31, 2025 respectively, and further as stated in the note no. 8 to the accompanying statement the accumulated losses stand at Rs. 12,429.05 lakhs as on December 31, 2025. However, these financial results have been prepared on the going concern basis as the management, based on the cash flow projection, is confident on the Company's ability to continue as a going concern for a foreseeable future.

Our report is not modified in respect of the above-mentioned matter.

7. Emphasis of matter

- a) As disclosed in note no. 3 to the accompanying statement, certain immovable properties held in the name of the Subsidiary and shares held by the promoter Company have been provisionally attached by the Deputy Director, Gurugram Zonal office, Directorate of Enforcement, New Delhi in alleged contravention of Violation under Prevention Laundering Act, 2002 vide order no. 09/2024 dated 13.09.2024.

The said order was confirmed by Adjudicating Authority as required under law. However, the Company has filed an appeal before the Appellate Authority which is pending for further proceedings. As per the information provided by the management, the proceeding as above is going on and does not affect the business operations or the ongoing activities of the Company. Therefore, no adjustments are required to be made to the financial results on account of this matter.

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CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS

- b) As stated in note no. 4 to the accompanying statement, the Board of Directors, at its meeting held on March 17, 2025, approved the sale of the Company's entire investment in its material subsidiary, RT Packaging Limited, comprising 2,24,99,900 Equity Shares and 2,00,000 Preference Shares. The said proposal was subsequently approved by the shareholders at the Extraordinary General Meeting held on April 9, 2025. During the quarter ended December 31, 2025, the Company has completed the sale of its entire investment in RT Packaging Limited on November 13, 2025. Consequently, RT Packaging Limited ceased to be a subsidiary of the Company with effect from that date.

Accordingly, in accordance with the requirements of Indian Accounting Standard (Ind AS) 105 – Non-current Assets Held for Sale and Discontinued Operations, all the assets and liabilities pertaining to RT Packaging Limited were classified and presented as a disposal group held for sale and the results from the quarter ended March 31, 2025 up to the date of disposal were disclosed and presented as a discontinued operations in the standalone and consolidated financial results and Statement of Profit and Loss, as applicable, for the relevant periods.

Further, the gain arising on disposal of RT Packaging Limited has been recognised and disclosed as an exceptional item in the consolidated financial results for the quarter and nine months ended December 31, 2025.

- c) The financial results of the joint venture have not been reviewed by the auditors. Further, the joint venture- Rollatainers Toyo Machines Private Limited has been struck off as on the current date. Furthermore, as stated in the note no. 5 to the accompanying statement, during the current quarter, the Company disposed of its entire investment in Rollatainers-Toyo Machine Private Limited on December 30, 2025, pursuant to which the Company ceased to have joint control over the said entity with effect from that date. The gain arising on disposal of the investment has been recognised and disclosed as an exceptional item in the consolidated financial results for the quarter and nine months ended December 31, 2025.
- d) As stated in note no. 6 to the accompanying statement, net profit after tax from continued operations include exceptional items of Rs 1770.89 lacs for the quarter and nine months ended 31st December 2025 on account of gain on disposal of investments in joint venture and subsidiary.

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**CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS**

- e) Few bank accounts are dormant and pending for reconciliation. The balances in the same are not material.
- f) Trade payables, trade receivables and other loans and advances given or taken are to subject to reconciliation and confirmation.

Our report is not modified in respect of the above-mentioned matters.

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

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BD Gujrati
Partner
Membership Number: 010878

Place: New Delhi
Date: February 11, 2026

UDIN: 26010878LWNDUY2347