



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: 29.05.2025

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 Thursday, May 29, 2025.

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. **Thursday, May 29, 2025**, 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 on March 31, 2025. (Copy Enclosed).
2. Audit Report on the aforesaid Financial Results (Standalone and Consolidated) of the Company for the Quarter and Year ended March 31, 2025, issued by the Statutory Auditors of the Company i.e. M/s Chatterjee & Chatterjee, Chartered Accountants. (Copy Enclosed).
3. A declaration to the effect 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, 2025.
4. Related Party Transactions for the half year ended on March 31, 2025.
5. Appointment of **M/s VBRG & Associates (FRN: 022879C) as Internal Auditor** of the Company for the Financial Year 2025-26.
6. Appointment of **M/s AASK & Associates LLP**, Company Secretaries, as Secretarial Auditor of the Company for a period of five consecutive years commencing from FY 2025-26 till FY 2029-30, subject to approval of the shareholders of the Company at the ensuing Annual General Meeting.
7. Appointment of **Mr. Mahir Bhadani (DIN: 10622919) as an Additional Non-Executive & Independent Director** on the Board of the Company with effect from **May 29, 2025** for a period of five years, subject to the approval of the Shareholders to be obtained within three months hereof.
8. Other business(es).



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CIN: L21014HR1968PLC004844

The Board Meeting was commenced at 04:30 P.M. and concluded at 06:00 P.M.

This is for your information and records.

**Thanking You,
Yours faithfully,**

For Rollatainers Limited

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

Encl: As Stated Above

ROLLTAINERS LIMITED

Statement of Standalone and Consolidated Audited Financial Results for the quarter and year ended 31st March, 2025

Rupees in "Lakhs"

S.No.	Particulars	Standalone					Consolidated				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
1	Income										
	Revenue from operations	-	-	10.00	20.00	40.00	-	-	-	-	
	Other income	1.73	0.32	24.32	7.14	77.60	1.73	0.32	24.32	7.14	
	Total income	1.73	0.32	34.32	27.14	117.60	1.73	0.32	24.32	7.14	
2	Expenses										
	Employee benefits expense	2.44	2.43	2.88	9.83	11.42	2.44	2.43	2.88	9.83	
	Finance costs	0.52	0.52	28.46	50.23	108.94	0.52	0.52	28.46	50.23	
	Other expenses	18.35	3.91	2.14	41.05	18.94	18.35	3.91	2.14	41.05	
	Total expenses	21.31	6.85	33.48	101.11	139.29	21.31	6.85	33.48	101.11	
3	Profit / (Loss) before exceptional and extraordinary items and tax (1-2)	(19.58)	(6.53)	0.84	(73.98)	(21.68)	(19.58)	(6.53)	(9.16)	(93.98)	
4	Share of profit/(loss) of associates and joint ventures	-	-	-	-	-	-	-	-	-	
5	Profit/(Loss) from continuing operations before exceptional items and tax(3+4)	(19.58)	(6.53)	0.84	(73.98)	(21.69)	(19.58)	(6.53)	(9.16)	(93.98)	
6	Exceptional Items	-	-	-	-	-	-	-	-	-	
7	Profit/(Loss) before tax from continuing operations(5+6)	(19.58)	(6.53)	0.84	(73.98)	(21.69)	(19.58)	(6.53)	(9.16)	(93.98)	
8	Tax expense	-	-	-	-	-	-	-	-	-	
9	Net Profit / (Loss) after tax from continuing operations (7+8)	(19.58)	(6.53)	0.84	(73.98)	(21.69)	(19.58)	(6.53)	(9.16)	(93.98)	
10	Net Profit / (Loss) after tax from discontinued operations	-	-	-	-	-	24.72	(11.87)	(147.32)	(72.77)	
11	Other Comprehensive income (OCI)										
	Items that will not be reclassified to profit & Loss	-	-	-	-	-	-	-	-	-	
	Revaluation of land and building	-	-	-	-	-	210.59	-	-	210.59	
12	Total Comprehensive income for the period (9+10+11)	(19.58)	(6.53)	0.84	(73.98)	(21.69)	215.73	(18.41)	(156.48)	43.84	
13	Minority interest	-	-	-	-	-	(23.55)	1.19	(3.57)	(11.79)	
14	Net profit/loss after minority interest (12+13)	(19.58)	(6.53)	0.84	(73.98)	(21.69)	192.17	(17.22)	(152.91)	32.05	
15	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	
16	Other equity	-	-	-	(1,499.16)	(1,425.19)	-	-	-	(3,233.93)	
17	Earning per share for continuing operations (not annualized)- Basic and diluted	(0.01)	(0.00)	0.00	(0.03)	(0.01)	(0.01)	(0.00)	(0.00)	(0.04)	
	Earning per share for discontinued operations (not annualized)- Basic and diluted	-	-	-	-	-	0.00	(0.00)	(0.06)	(0.03)	
	Earning per share for continuing and discontinued operations (not annualized)-basic and diluted	(0.01)	(0.00)	0.00	(0.03)	(0.01)	0.00	(0.01)	(0.06)	(0.05)	

ROLLATAINERS LIMITED

Statement of Standalone and Consolidated Audited Financial Results for the quarter and year ended 31st March, 2025

Notes to financial results:

- 1 The above audited financial results have been reviewed and recommended by the Audit Committee on 29th May, 2025 and subsequently have been approved by the Board of Directors of the company at their meeting held on 29th May, 2025.
- 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 subsidiary. 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. This order, however, does not affect the business operations of the Company.
- 4 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 proposal was subsequently approved by shareholders at the Extraordinary General Meeting held on April 9, 2025. The sale is expected to be completed within three months from the end of the financial year.

In view of the above, and 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 have been classified as a disposal group held for sale and presented separately in the standalone and consolidated financial results for the quarter and year ended March 31, 2025.

Consequently, the financial results of RT Packaging Limited have been classified and presented as discontinued operations in the standalone and consolidated statement of profit and loss for the current period.
- 5 The consolidated financial statements include financial statements of the subsidiary RT Packaging Ltd. (disposal group held for sale) and JV Rollatainers Toyo Machines Pvt. Ltd. (struck off) .
- 6 Net Profit / (Loss) after tax from discontinued operations for the quarter and year ended 31st March 2025 includes net exceptional income/(expense) of Rs 42.47 lakhs and (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 March, 2025 stands at Rs.12,360.91 lakhs. The Group's accumulated losses as on 31st March, 2025 stand at Rs. 20,956.54 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 Pursuant to the approval granted by the shareholders in the Extraordinary General Meeting held on May 16, 2024, the Company had proposed to issue 11,76,47,070 convertible equity warrants to certain non-promoter entities on a preferential basis at an issue price of Rs. 1.70/- each, aggregating to Rs. 2,000 lacs, subject to receipt of applicable regulatory approvals.
However, the proposed allottees have withdrawn their consent to subscribe to the warrants, citing delays in opening the preferential offer which had caused a change in their financial and strategic priorities. Given that these allottees represented a significant portion of the proposed issue, their withdrawal has substantially impacted the size and feasibility of the preferential issue. Accordingly, the Board has considered and approved to withdraw the above said proposal of preferential issue.
- 10 The Board of Directors of the Company in their meeting on 10th May 2024, have proposed variation/alteration in the terms of preference shares of the Company as below:
(a) Allotment of 53,63,984 10% Compulsorily Convertible Preference Shares (CCPS) of Re. 1/- each in lieu of existing 1,40,000, 10% Redeemable Non-Convertible Preference Shares (RNCPS) of Rs. 100 each.
(b) Allotment of 3,83,14,176 2% Compulsorily Convertible Preference Shares (CCPS) of Re. 1/- each in lieu of existing 10,00,000, 2% Redeemable Non-Convertible Preference Shares (RNCPS) of Rs. 100 each.
The proposal was approved by shareholders in extraordinary general meeting on 05th June 2024. The Company is process of obtaining regulatory approval for the same.
- 11 The figures for the quarter ended 31st March, 2025 and corresponding quarter ended 31st March, 2024 are the balancing figures between the audited figures in respect of full financial year ended 31st March, 2025 and 31st March, 2024 respectively and the unaudited figures of nine months ended 31st December, 2024 and 31st December, 2023 respectively.
- 12 Previous year figures have been regrouped and rearranged wherever necessary to make them comparable with those of current year.

Date: 29th May 2025

Place: New Delhi

AARTI JAIN
Chairperson

Aarti Jain
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ROLLATAINERS LIMITED

**Statement of Standalone and Consolidated Audited Financial Results for the quarter and year ended
31st March, 2025**

Rupees In "Lakhs"

Particulars	Standalone		Consolidated	
	As at 31.03.2025	As at 31.03.2024	As at 31.03.2025	As at 31.03.2024
A ASSETS				
1 Non-current assets				
(a) Property, plant and equipment	-	-	-	-
(b) <u>Financial assets</u>				
Investment	-	340.00	-	340.00
(c) Other non-current assets	2,538.71	2,400.71	208.71	112.90
Sub total-Non-current assets	2,538.71	2,740.71	208.71	452.90
2 Current assets				
(a) <u>Financial assets</u>				
Trade receivables	453.32	458.42	-	204.25
Cash and cash equivalents	5.55	19.13	5.55	27.30
Other bank balances	1.89	9.31	1.89	47.55
Other current financial assets	-	-	-	2.52
(b) Current tax assets (net)	25.34	32.09	25.34	62.80
(c) Other current assets	511.50	567.02	0.03	11.33
Sub total-current assets	997.60	1,085.97	32.81	355.75
3 Assets included in disposal group held for sale	-	-	3,346.63	2,957.55
TOTAL-ASSETS	3,536.31	3,826.68	3,588.15	3,766.21
(B) EQUITY AND LIABILITIES				
1 Equity				
(a) Equity share capital	2,501.30	2,501.30	2,501.30	2,501.30
(b) Other equity	(1,499.16)	(1,425.19)	(3,233.93)	(3,265.98)
(c) Non controlling interest	-	-	(1,157.41)	(1,169.20)
Sub total-equity	1,002.14	1,076.11	(1,890.04)	(1,933.88)
2 Liabilities				
Non-current liabilities				
(a) <u>Financial liabilities</u>				
Borrowings	1,121.11	1,070.88	1,121.11	3,515.94
Other financial liabilities	-	-	-	54.40
Sub total-Non-current liabilities	1,121.11	1,070.88	1,121.11	3,570.34
3 Current liabilities				
(a) <u>Financial liabilities</u>				
Trade payables	6.61	6.93	6.61	378.09
(b) Other financial liabilities	1,368.30	1,631.80	1,368.30	1,631.80
(c) Other current liabilities	38.15	40.95	38.15	119.85
Sub total-current liabilities	1,413.06	1,679.68	1,413.06	2,129.75
4 Liabilities included in disposal group held for sale	-	-	2,944.01	-
TOTAL EQUITY AND LIABILITIES	3,536.31	3,826.68	3,588.14	3,766.21

For ROLLATAINERS LIMITED

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Aarti Jain
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AARTI JAIN

Date: 29th May 2025

Place: New Delhi

ROLLATAINERS LIMITED
Cash Flow Statement for the year ended 31st March, 2025

Rupees In "Lakhs"

Particulars	As at 31.03.2025	As at 31.03.2024	As at 31.03.2025	As at 31.03.2024
	Stand Alone		Consolidated	
A CASH FLOW FROM OPERATING ACTIVITIES:				
Profit as per profit & loss account	(73.98)	(21.69)	43.84	(1,650.88)
Add: Other comprehensive income			(210.59)	1,512.62
Balances written off/ (back)	-	-	1.91	(58.46)
Depreciation/amortisation/impairment			9.79	10.10
Financial expense	50.23	108.94	82.92	317.62
Interest income	(5.41)	(41.28)	(24.01)	(43.02)
	(29.15)	45.97	(96.13)	87.97
Change in current / Non current liabilities:				
(Increase)/decrease in trade receivables	5.11	0.01	163.24	(16.51)
(Increase)/decrease in other non- current assets	-	-	(1.16)	8.90
(Increase)/decrease in other current assets	60.38	361.74	58.42	353.64
Increase/(decrease) in trade payable	(0.32)	(21.06)	(58.78)	(344.66)
Increase/(decrease) in current liabilities	(2.81)	(13.76)	(63.78)	(55.03)
Increase/(decrease) in other financial liabilities	(263.50)	(416.79)	(376.72)	(98.92)
Cash generation from operations activities	(230.30)	(43.90)	(374.92)	(64.61)
Tax refund/ (paid)	-	-	-	-
Cash flow before extraordinary items	(230.30)	(43.90)	(374.92)	(64.61)
Net cash from operating activities	(230.30)	(43.90)	(374.92)	(64.61)
B CASH FLOW FROM INVESTING ACTIVITIES				
Sale of investments	340.00	-	340.00	-
Capital advances for property	(138.00)	-	(138.00)	-
Proceeds/(purchase) from maturity of bank deposits	9.31	-	9.31	-
Interest received & other income	5.41	41.28	24.01	43.02
Net cash from investing activities	216.72	41.28	235.31	43.02
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds of long term borrowings	-	-	137.00	-
Net cash from financing activities	-	-	137.00	-
Net cash flows during the year (A+B+C)	(13.58)	(2.61)	(2.61)	(21.57)
Loss of control on subsidiary				
Cash & cash equivalents (opening balance)	19.13	21.75	27.30	48.88
Cash & cash equivalents (closing balance)	5.55	19.13	24.69	27.30
Components of cash and cash equivalents				
- cash and cash equivalent from continuing operations	5.55	19.13	5.55	19.13
- cash and cash equivalent from discontinued operations	-	-	19.14	8.17
	5.55	19.13	24.69	27.30

For ROLLATAINERS LIMITED

Aarti Jain

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Jain
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AARTI JAIN

Date: 29th May 2025

Place: New Delhi

Independent Auditor's Report on the Standalone Annual Financial Results of the Company and Review of Quarterly Financial 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

Opinion

1. We have audited the accompanying statement of Standalone Annual Financial Results of Rollatainers Limited ("the Company") for the year ended March 31, 2025 and reviewed the accompanying statement of Standalone Financial Results for the quarter ended March 31, 2025 (referred to as "Statement" and shall be construed accordingly), 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.
2. In our opinion and to the best of our information and according to the explanations given to us, these quarterly and annual standalone financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (ii) give a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind-AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2025 and of the net loss and other comprehensive income and other financial information for the year ended March 31, 2025.
3. Conclusion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results and Review of 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.

**CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS**

4. Material uncertainty related to going concern

- a). As stated in note no. 8 to the accompanying Statement, the Company has incurred a net loss from continuing operations amounting to of Rs. 19.58 lakhs and Rs. 73.98 lakhs for the quarter and year ended March 31, 2025 and accumulated losses as at March 31, 2025 stand at Rs. 12,360.91 lakhs resulting in erosion of its net worth. This condition indicate that a material uncertainty exists which may cast significant doubt about the Company's ability to continue as a going concern. 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.

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. 09/2024 dated 13.09.2024. As per the information provided by the management, the said Order does not have impact on the business or running operations of the Company. The financial impact of the order, if any, is not ascertainable.
- b). As stated in note no. 4 to the accompanying statement, during the financial year, 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 proposal was subsequently approved by shareholders at the Extraordinary General Meeting held on April 9, 2025. The sale is expected to be completed within three months from the end of the financial year.

In view of the above, and 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 have been classified as a disposal group held for sale and presented separately in the standalone and consolidated financial results for the quarter and year ended March 31, 2025.

Consequently, the financial results of RT Packaging Limited have been classified and presented as discontinued operations in the standalone and consolidated statement of profit and loss for the current period.

- c). Few bank accounts are dormant and pending for reconciliation. The balances in the same are not material.

CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS

- d). Trade payables, trade receivables and other loans and advances given or taken are to subject for reconciliation and confirmation.
- e) As disclosed in note no. 9 to the accompanying statement, pursuant to the meeting held on April 20, 2024 of the board of directors, the Company had proposed to issue of 11,76,47,070 convertible equity warrants to certain non-promoter entities on a preferential basis at Rs 1.70/- each, aggregating Rs. 2,000 lacs. This proposal was approved by shareholders in an extraordinary general meeting on May 16, 2024.

However, the proposed allottees have withdrawn their consent to subscribe to the warrants, citing delays in opening the preferential offer which had caused a change in their financial and strategic priorities. Given that these allottees represented a significant portion of the proposed issue, their withdrawal has substantially impacted the size and feasibility of the preferential issue. Accordingly, the Board has considered and approved to withdraw the above said proposal of preferential issue.

- f) As disclosed in note no. 10 to the accompanying statement, pursuant to the meeting held on May 10, 2024 of the board of directors, the Company have proposed variation/alteration in the terms of preference shares of the Company as below:
- a. Allotment of 53,63,984 10% Compulsorily Convertible Preference Shares (CCPS) of Re. 1/- each in lieu of existing 1,40,000, 10% Redeemable Non-Convertible Preference Shares (RNCPS) of Rs. 100 each.
 - b. Allotment of 3,83,14,176 2% Compulsorily Convertible Preference Shares (CCPS) of Re. 1/- each in lieu of existing 10,00,000, 2% Redeemable Non-Convertible Preference Shares (RNCPS) of Rs. 100 each.

The proposal was approved by shareholders in extraordinary general meeting on June 05, 2024. The Company is in process of obtaining regulatory approval for the same.

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

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**CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS**

Management's Responsibilities for the Standalone Financial Results

6. This Statement results has been prepared on the basis of the standalone annual financial statements and interim financial results. 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 Ind-AS 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.
7. 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.
8. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities:

9. 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 the Statement.

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**CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS**

10. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
 - 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 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 financial results 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.
11. 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.
12. 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.

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**CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS**

Other matters

13. The Statement includes the results for the quarter ended March 31, 2025 and March 31, 2024 being the balancing audited figures in respect of the full financial year ended March 31, 2025 and March 31, 2024 respectively, and the published unaudited year-to-date figures up to December 31, 2024 and December 31, 2023 respectively, being the date of the end of the third quarter of the financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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

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GUJRATI**

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Date: 2025.05.29
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BD Gujrati
Partner

Membership Number: 010878

Place: New Delhi
Date: May 29, 2025

UDIN: 25010878BMOSDI9293

Independent Auditor's Report on consolidated annual financial results and review of the quarterly financial 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 audited the accompanying statement of consolidated annual 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 year ended March 31, 2025 and reviewed the accompanying statement of consolidated financial results for the quarter ended March 31, 2025 (referred to as "the Statement" and shall be construed accordingly), 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. In our opinion and to the best of our information and according to the explanations given to us, these quarterly and annual consolidated financial results:

- (i). are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii). give a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind-AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the quarter ended March 31, 2025.

3. Conclusion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the consolidated financial results and review of consolidated 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.

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4. The Statement includes the results of the following entities:
 - a). RT Packaging Limited (subsidiary)
 - b). Rollatainers Toyo Machines Private Limited (joint venture)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above (except for the joint venture, the results of which have been based on management accounts as mentioned 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 note no. 8 to the accompanying Statement, the Group has incurred a net loss from continuing operations of Rs. 19.58 lakhs and Rs. 93.98 lakhs for the quarter and year ended March 31, 2025 and accumulated losses as on March 31, 2025 stand at Rs. 20,956.54 lakhs. This condition indicate that a material uncertainty exists which may cast significant doubt about the Company's ability to continue as a going concern. 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.

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. As per the information provided by the management, the said Order does not have impact on the business or running operations of the Company. The financial impact of the order, if any, is not ascertainable.
 - b). As stated in note no. 4 to the accompanying statement, during the financial year, 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 proposal was subsequently approved by shareholders at the Extraordinary General Meeting held on April 9, 2025. The sale is expected to be completed within three months from the end of the financial year.

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CHARTERED ACCOUNTANTS

In view of the above, and 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 have been classified as a disposal group held for sale and presented separately in the standalone and consolidated financial results for the quarter and year ended March 31, 2025.

Consequently, the financial results of RT Packaging Limited have been classified and presented as discontinued operations in the standalone and consolidated statement of profit and loss for the current period.

- c). The financial results of associate and 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.
- 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.
- f). As disclosed in note no. 9 to the accompanying statement, pursuant to the meeting held on April 20, 2024 of the board of directors, the Company had proposed to issue of 11,76,47,070 convertible equity warrants to certain non-promoter entities on a preferential basis at Rs 1.70/- each, aggregating Rs. 2,000 lacs. This proposal was approved by shareholders in an extraordinary general meeting on May 16, 2024.

However, the proposed allottees have withdrawn their consent to subscribe to the warrants, citing delays in opening the preferential offer which had caused a change in their financial and strategic priorities. Given that these allottees represented a significant portion of the proposed issue, their withdrawal has substantially impacted the size and feasibility of the preferential issue. Accordingly, the Board has considered and approved to withdraw the above said proposal of preferential issue

- g). As disclosed in note no. 10 to the accompanying statement, pursuant to the meeting held on May 10, 2024 of the board of directors, the Company have proposed variation/alteration in the terms of preference shares of the Company as below:
 - a. Allotment of 53,63,984 10% Compulsorily Convertible Preference Shares (CCPS) of Re. 1/- each in lieu of existing 1,40,000, 10% Redeemable Non-Convertible Preference Shares (RNCPS) of Rs. 100 each.
 - b. Allotment of 3,83,14,176 2% Compulsorily Convertible Preference Shares (CCPS) of Re. 1/- each in lieu of existing 10,00,000, 2% Redeemable Non-Convertible Preference Shares (RNCPS) of Rs. 100 each.

The proposal was approved by shareholders in extraordinary general meeting on June 05, 2024. The Company is in process of obtaining regulatory approval for the same.

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

Management's Responsibilities for the consolidated financial results

8. This Statement results has been prepared on the basis of the consolidated annual financial statements and interim financial results. 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 Ind-AS 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.
9. 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.
10. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities:

11. 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 the Statement.

**CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS**

12. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
 - 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 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 financial results 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.
13. 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.
14. 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.

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**CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS**

Other matters

15. The Statement include the annual financial information of one (1) joint venture which has not been reviewed/audited as at March 31, 2025. This annual financial information has been furnished to us by the Group so far as it relates to the amounts and disclosures included in respect of the aforesaid joint venture, and is based solely on such unaudited financial information. According to the information and explanations provided to us by the management, this financial information is not material to the Group. We have relied on the management certified financial information for the purpose of consolidation.
16. The Statement includes the results for the quarter ended March 31, 2025 and March 31, 2024 being the balancing audited figures in respect of the full financial year ended March 31, 2025 and March 31, 2024 respectively, and the published unaudited year-to-date figures up to December 31, 2024 and December 31, 2023 respectively, being the date of the end of the third quarter of the financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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

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BD Gujrati
Partner
Membership Number: 010878

Place: New Delhi
Date: May 29, 2025

UDIN: 25010878BMOSDJ8945