



**Registered Office:** Plot No. 73-74, Phase-III, Industrial Area, Dharuhera, District Rewari, Haryana-123106

**Tel.:** 01274-243326, 242220

**E-mail:** cs.rollatainers@gmail.com **Website:** www.rollatainers.in

**CIN:** L21014HR1968PLC004844

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

**Date: 02.01.2026**

**To,**

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

**Sub: Outcome of Board Meeting held on Thursday, November 13, 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 on **Thursday, November 13, 2025**, has inter-alia considered, noted and approved the following matters:

1. Un-Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter and Half-Year ended on September 30, 2025. (Copy Enclosed).
2. Limited Review Report on the aforesaid Financial Results (Standalone and Consolidated) of the Company for the Quarter and Half-Year ended on September 30, 2025, issued by the Statutory Auditors of the Company i.e. M/s Chatterjee & Chatterjee, Chartered Accountants. (Copy Enclosed).
3. Related Party Transactions for the half year ended on September 30, 2025.
4. Appointment of **Mr. Mahir Bhadani (DIN: 10622919) as an Additional Non-Executive & Independent Director** on the Board of the Company with effect from **November 13, 2025** for a period of five years, subject to the approval of the Shareholders to be obtained within three months hereof.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023 are attached as **Annexure-I**.

5. Taking Note of Resignation of Mr. Sanjay Sharma and Re-constitution of Committees on Appointment of Mr. Mahir Bhadani.



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6. The Board noted that the Company has successfully made disinvestment in Material Subsidiary Company, R T Packaging Limited, **and accordingly R T Packaging Limited no longer qualifies as a subsidiary** under the provisions of the Companies Act, 2013, with effect from 13<sup>th</sup> November, 2025.

The disclosure requirements pertaining to the above business pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13.7.2023 is given in **Annexure-II**.

7. Other business (es).

**The Board Meeting was commenced at 04:00 P.M. and concluded at 07:00 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*



## ROLLATAINERS LIMITED

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### ANNEXURE-I

In terms of SEBI Circular No SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023, the details are as under:

<b>Sr. No.</b>	<b>Particulars</b>	<b>Mr. Mahir Bhadani</b>
1	Reason of Change viz. Appointment, Resignation, Removal, Death or otherwise.	Appointment as an Additional Independent Director (Non-Executive) of the Company
2	Date of Appointment/Cessation terms of appointment	<b>Date of Appointment:</b> November 13,2025 <b>Terms of Appointment:</b> Mr. Mahir Bhadani shall hold office as an Additional Director in the category of Non-Executive, Independent Director of the company for a first term of five consecutive years commencing from November 13, 2025, subject to the approval of the shareholders to be obtained within three months hereof.
3	Brief Profile (in case of appointment)	Mr. Mahir Bhadani, aged 26 years, is a B.Com Graduate and possesses experience in finance and general management.
4	Disclosure of relationship between Director (in case of appointment)	N.A.
5	Information as required under Circular No. LIST/COMP/14/2018-19 issued by the BSE.	Mr. Mahir Bhadani is not debarred from holding office as a Director by virtue of any SEBI order or any other such authority.

## ROLLATAINERS LIMITED

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### ANNEXURE-II

#### Disclosure under regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

S.no	Particulars	Information/Disclosure
1.	Name of Companies/Body Corporates ceased to be subsidiaries	R T Packaging Limited CIN: U74999HR1993PLC032169
2.	The amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division or undertaking or subsidiary or associate company of the listed entity during the last financial year.	Contribution in consolidated turnover or revenue or income as on 31 <sup>st</sup> March 2024 Percentage (%): 61% Amount: 119.34 lacs Contribution in consolidated Net Worth as on 31 <sup>st</sup> March 2024 Percentage (%): NA (as net worth is negative) Amount: (3210.00) lacs R T Packaging Limited was incorporated on 23/11/1993.
3.	Date on which the agreement for sale has been entered into	17 <sup>th</sup> March 2025.
4.	The expected date of completion of sale/disposal	13 <sup>th</sup> November 2025.
5.	Consideration received from such sale/disposal	Rs 1.00 lacs
6.	Brief details of buyers and whether any of the buyers belong to the promoter/promoter group/ group companies. If yes, details thereof.	W.L.D. Investments Private Limited, Promoter Group. Address: D-15 PAMPOSH ENCLAVE, GREATER KAILASH-1, South Delhi, NEW DELHI- 110048.
7.	Whether the transaction would fall within related party transaction? If yes, whether the same is done at 'arms' length.	Yes. Transaction is related party transaction and has undertaken at arms' length price and it is based on Independent Valuation Report.

ROLLATAINERS LIMITED Statement of Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended 30th September 2025 Rupees In "Lakhs"													
S.No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>												
	Revenue from operations	-	-	10.00	-	20.00	20.00	-	-	-	-	-	-
	Other income	-	0.00	-	0.00	5.09	7.14	-	0.00	-	0.00	5.09	7.14
	<b>Total income</b>	-	<b>0.00</b>	<b>10.00</b>	<b>0.00</b>	<b>25.09</b>	<b>27.14</b>	-	<b>0.00</b>	-	<b>0.00</b>	<b>5.09</b>	<b>7.14</b>
2	<b>Expenses</b>												
	Employee benefits expense	2.44	2.44	2.43	4.89	4.96	9.83	2.44	2.44	2.43	4.89	4.96	9.83
	Finance costs	0.55	0.53	19.87	1.08	49.19	50.23	0.55	0.53	19.87	1.08	49.19	50.23
	Other expenses	29.78	14.02	6.41	43.80	18.80	41.05	29.78	14.02	6.41	43.80	18.80	41.05
	<b>Total expenses</b>	<b>32.77</b>	<b>16.99</b>	<b>28.71</b>	<b>49.77</b>	<b>72.95</b>	<b>101.11</b>	<b>32.77</b>	<b>16.99</b>	<b>28.71</b>	<b>49.77</b>	<b>72.95</b>	<b>101.11</b>
3	<b>Loss before exceptional and extraordinary items and tax (1-2)</b>	(32.77)	(16.99)	(18.71)	(49.76)	(47.86)	(73.98)	(32.77)	(16.99)	(28.71)	(49.76)	(67.86)	(93.98)
4	<b>Share of profit/(loss) of associates and joint ventures</b>	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>Loss before tax from continuing operations(3+4)</b>	(32.77)	(16.99)	(18.71)	(49.76)	(47.86)	(73.98)	(32.77)	(16.99)	(28.71)	(49.76)	(67.86)	(93.98)
6	Tax expense	-	-	-	-	-	-	-	-	-	-	-	-
7	<b>Loss after tax from continuing operations (5+6)</b>	(32.77)	(16.99)	(18.71)	(49.76)	(47.86)	(73.98)	(32.77)	(16.99)	(28.71)	(49.76)	(67.86)	(93.98)
8	<b>Loss after tax from discontinued operations</b>	-	-	-	-	-	-	(29.16)	(16.96)	(21.88)	(29.16)	(85.62)	(72.77)
9	<b>Other Comprehensive income (OCI)</b>												
	Items that will not be reclassified to profit & Loss	-	-	-	-	-	-	-	-	-	-	-	210.59
	Revaluation of land and building	-	-	-	-	-	-	-	-	-	-	-	-
10	<b>Total Comprehensive income for the period (7+8+9)</b>	(32.77)	(16.99)	(18.71)	(49.76)	(47.86)	(73.98)	(61.93)	(33.94)	(50.59)	(78.92)	(153.47)	43.84
11	Minority interest	-	-	-	-	-	-	2.92	1.70	(3.19)	2.92	10.57	(11.79)
12	<b>Net profit/loss after minority interest (10+11)</b>	(32.77)	(16.99)	(18.71)	(49.76)	(47.86)	(73.98)	(59.01)	(32.25)	(47.40)	(76.00)	(142.90)	32.05
13	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	2,501.30
14	Other equity	-	-	-	-	-	(1,499.16)	-	-	-	-	-	(3,233.93)
15	Earning per share for continuing operations (not annualized)-	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)	(0.01)	(0.01)	(0.01)	(0.02)	(0.03)	(0.04)
	Earning per share for discontinued operations (not annualized)-basic and diluted	-	-	-	-	-	-	(0.01)	(0.01)	(0.01)	(0.01)	(0.03)	(0.03)
	Earning per share for continuing and discontinued operations	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)	(0.02)	(0.01)	(0.02)	(0.03)	(0.06)	(0.06)

**ROLLATAINERS LIMITED**  
**Statement of Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended 30th September 2025**

**Notes to financial results:**

- 1 The above unaudited financial results have been reviewed and recommended by the Audit Committee on 13th November 2025 and subsequently have been approved by the Board of Directors of the company at their meeting held on 13th November 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 Company. This order pertains to the provisional attachment of immovable properties held in the Company'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 filed 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 proposal was subsequently approved by shareholders at the Extraordinary General Meeting held on 9th April 2025.

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 30th June 2025 and 31st March 2025 respectively.

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 half year ended 30th September 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 30th September 2025 stands at Rs.12,410.67 lakhs. The Group's accumulated losses as on 30th September 2025 stand at Rs. 21,032.54 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 Previous year figures have been regrouped and rearranged wherever necessary to make them comparable with those of current year.

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**Aarti Jain**  
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**AARTI JAIN**  
Chairperson

**Date: 13th November 2025**

**Place: New Delhi**

**ROLLATAINERS LIMITED**  
**Statement of Assets and Liabilities**

Rupees In "Lakhs"

Particulars		Standalone		Consolidated	
		As at 30.09.2025	As at 31.03.2025	As at 30.09.2025	As at 31.03.2025
<b>A</b>	<b>ASSETS</b>				
<b>1</b>	<b>Non-current assets</b>				
(a)	Property, plant and equipment	-	-	-	-
(b)	<u>Financial assets</u>				
	Investment				
(c)	Other non-current assets	2,538.71	2,538.71	208.71	208.71
	<b>Sub total-Non-current assets</b>	<b>2,538.71</b>	<b>2,538.71</b>	<b>208.71</b>	<b>208.71</b>
<b>2</b>	<b>Current assets</b>				
(a)	<u>Financial assets</u>				
	Trade receivables	453.32	453.32	-	-
	Cash and cash equivalents	7.49	5.55	7.49	5.55
	Other bank balances	1.89	1.89	1.89	1.89
(b)	Current tax assets (net)	25.34	25.34	25.34	25.34
(c)	Other current assets	481.01	511.50	0.03	0.03
	<b>Sub total-current assets</b>	<b>969.04</b>	<b>997.60</b>	<b>34.75</b>	<b>32.81</b>
<b>3</b>	<b>Assets included in disposal group held for sale</b>				
	<b>TOTAL-ASSETS</b>	<b>3,507.75</b>	<b>3,536.31</b>	<b>3,577.50</b>	<b>3,588.15</b>
<b>(B)</b>	<b>EQUITY AND LIABILITIES</b>				
<b>1</b>	<b>Equity</b>				
(a)	Equity share capital	2,501.30	2,501.30	2,501.30	2,501.30
(b)	Other equity	(1,548.92)	(1,499.16)	(3,309.93)	(3,233.93)
(c)	Non controlling interest	-	-	(1,160.33)	(1,157.41)
	<b>Sub total-equity</b>	<b>952.38</b>	<b>1,002.14</b>	<b>(1,968.96)</b>	<b>(1,890.04)</b>
<b>2</b>	<b>Liabilities</b>				
	<b>Non-current liabilities</b>				
(a)	<u>Financial liabilities</u>				
	Borrowings	1,122.19	1,121.11	1,122.19	1,121.11
	<b>Sub total-Non-current liabilities</b>	<b>1,122.19</b>	<b>1,121.11</b>	<b>1,122.19</b>	<b>1,121.11</b>
<b>3</b>	<b>Current liabilities</b>				
(a)	<u>Financial liabilities</u>				
	Trade payables	12.19	6.61	12.19	6.61
(b)	Other financial liabilities	1,387.30	1,368.30	1,387.30	1,368.30
(c)	Other current liabilities	33.68	38.15	33.68	38.15
	<b>Sub total-current liabilities</b>	<b>1,433.18</b>	<b>1,413.06</b>	<b>1,433.18</b>	<b>1,413.06</b>
<b>4</b>	<b>Liabilities included in disposal group held for sale</b>				
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,507.75</b>	<b>3,536.31</b>	<b>3,577.50</b>	<b>3,588.14</b>

For ROLLATAINERS LIMITED

Aarti  
Jain   
AARTI JAIN

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by Aarti Jain  
Date: 2025.11.13  
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Date: 13th November 2025

Place: New Delhi

**ROLLATAINERS LIMITED**  
**Cash Flow Statement for the half year ended 30th September, 2025**

Rupees In "Lakhs"

Particulars	As at 30.09.2025	As at 30.09.2024	As at 30.09.2025	As at 30.09.2024
<b>Stand Alone</b>		<b>Consolidated</b>		
<b>A CASH FLOW FROM OPERATING ACTIVITIES:</b>				
<b>Profit as per profit &amp; loss account</b>	<b>(49.76)</b>	<b>(47.86)</b>	<b>(78.92)</b>	<b>(153.47)</b>
Add: Other comprehensive income	-	-	-	44.38
Balances written off/ (back)	-	-	-	4.89
Depreciation/amortisation/impairment	1.08	49.19	18.89	63.76
Financial expense	(0.00)	(5.09)	(0.00)	(5.09)
Interest income				
	<b>(48.69)</b>	<b>(3.75)</b>	<b>(60.03)</b>	<b>(45.53)</b>
<b>Change in current / Non current liabilities:</b>				
(Increase)/decrease in trade receivables	-	2.50	-	148.48
(Increase)/decrease in other current assets	30.49	(101.29)	28.79	(94.74)
Increase/(decrease) in trade payable	5.59	1.05	(47.15)	(53.29)
Increase/(decrease) in current liabilities	(4.46)	(2.60)	(4.66)	(59.67)
Increase/(decrease) in other financial liabilities	19.00	(263.50)	16.95	(372.26)
<b>Cash generation from operations activities</b>	<b>1.93</b>	<b>(367.59)</b>	<b>(66.11)</b>	<b>(477.00)</b>
Tax refund/ (paid)	-	-	-	-
<b>Cash flow before extraordinary items</b>	<b>1.93</b>	<b>(367.59)</b>	<b>(66.11)</b>	<b>(477.00)</b>
<b>Net cash from operating activities</b>	<b>1.93</b>	<b>(367.59)</b>	<b>(66.11)</b>	<b>(477.00)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>				
Sale of investments	-	340.00	-	340.00
Proceeds/(purchase) from maturity of bank deposits	-	9.31	-	9.31
Interest received & other income	0.00	5.09	0.00	5.09
<b>Net cash from investing activities</b>	<b>0.00</b>	<b>354.40</b>	<b>0.00</b>	<b>354.40</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds of long term borrowings	-	-	53.75	135.00
<b>Net cash from financing activities</b>	<b>-</b>	<b>-</b>	<b>53.75</b>	<b>135.00</b>
<b>Net cash flows during the year (A+B+C)</b>	<b>1.94</b>	<b>(13.20)</b>	<b>(12.36)</b>	<b>12.39</b>
Loss of control on subsidiary				
<b>Cash &amp; cash equivalents (opening balance)</b>	<b>5.55</b>	<b>19.13</b>	<b>24.69</b>	<b>27.30</b>
<b>Cash &amp; cash equivalents (closing balance)</b>	<b>7.49</b>	<b>5.93</b>	<b>12.33</b>	<b>39.69</b>
<b>Components of cash and cash equivalents</b>				
- cash and cash equivalent from continuing operations	<b>7.49</b>	<b>5.93</b>	<b>7.49</b>	<b>5.93</b>
- cash and cash equivalent from discontinued operations	<b>-</b>	<b>-</b>	<b>4.85</b>	<b>33.76</b>
	<b>7.49</b>	<b>5.93</b>	<b>12.33</b>	<b>39.69</b>

For ROLLATAINERS LIMITED

  
**Aarti Jain**  
Digital signature by Aarti Jain  
Date: 2025.11.13 16:22:42  
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**AARTI JAIN**

Date: 13th November 2025  
Place: New Delhi

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 September 30, 2025 and the year-to-date results for the period April 1, 2025 to September 30, 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.

**4. Material uncertainty related to going concern**

As stated to the accompanying Financials, the Company has incurred a net loss of Rs. 32.77 lakhs and Rs. 49.76 lakhs for the quarter and period ended September 30, 2025 respectively, and further as stated in the note no. 8 to the accompanying statement accumulated losses as on September 30, 2025 stand at Rs. 12,410.67 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, 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.

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.

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CHARTERED ACCOUNTANTS**

- c) Few bank accounts are dormant and pending for reconciliation. The balances in the same are not material.
- d) 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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GUJRATI BALDEO DAS GUJRATI  
Date: 2025.11.13  
17:23:19 +05'30'

BD Gujrati  
Partner  
Membership Number: 010878

Place: New Delhi  
Date: November 13<sup>th</sup>, 2025

UDIN: 25010878BMOSFA7968



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 September 30, 2025 and the year-to-date results for the period April 1, 2025 to September 30, 2025 ("the Statement"), 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.

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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 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. 59.01 lakhs and Rs. 76.00 for the quarter and period ended September 30, 2025 respectively, and further as stated in the note no. 8 to the accompanying statement the accumulated losses stand at Rs. 21,032.54 lakhs as on September 30, 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.
  - 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

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was subsequently approved by shareholders at the Extraordinary General Meeting held on April 9, 2025.

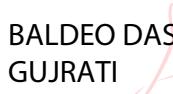
In view of the above, and in accordance with the requirements of Indian Accounting Standard (Ind AS) 105 – Non-current Assets Held for Sale and Discontinued Operations, all the assets and liabilities pertaining to RT Packaging Limited have been classified as a disposal group held for sale and presented separately in the standalone and consolidated financial results for the quarter ended September 30, 2025 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 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.
- 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

 Digitally signed by  
BALDEO DAS GUJRATI  
Date: 2025.11.13  
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BD Gujrati  
Partner  
Membership Number: 010878

Place: New Delhi  
Date: November 13<sup>th</sup>, 2025

UDIN: 25010878BMOSFB4715