



**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/2026-27

**Date:** 28.05.2026

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 today i.e Thursday, May 28, 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. **Thursday, May 28, 2026**, 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, 2026. (Copy Enclosed).
2. Audit Report on the aforesaid Financial Results (Standalone and Consolidated) of the Company for the Quarter and Year ended March 31, 2026, 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, 2026.
4. Related Party Transactions for the half year ended on March 31, 2026.
5. Appointment of M/s VBRG & Associates (FRN: 022879C) as Internal Auditor of the Company for the Financial Year 2026-27.
6. Appointment of **Mr. Anshul Jolly (PAN: AQIPJ0134A)**, as the Chief Financial Officer and KMP of the Company w.e.f. **May 28, 2026**.
7. Appointment of the M/s AASK & Associates LLP to issue the Annual Secretarial Compliance Report for the Financial Year 2026-27.
8. Other business(es).



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**The Board Meeting was commenced at 04:45 P.M. and concluded at 06:00 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 Audited Financial Results for the quarter and year ended 31st March 2026**  
Rupees In "Lakhs"

S.No.	Particulars	Standalone					Consolidated				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
1	<b>Income</b>										
	Revenue from operations	-	-	-	-	20.00	-	-	-	-	
	Other income	0.38	2.00	1.73	2.39	7.14	0.38	-	1.73	0.39	
	<b>Total income</b>	<b>0.38</b>	<b>2.00</b>	<b>1.73</b>	<b>2.39</b>	<b>27.14</b>	<b>0.38</b>	<b>-</b>	<b>1.73</b>	<b>0.39</b>	
2	<b>Expenses</b>										
	Employee benefits expense	3.50	3.29	2.44	11.67	9.83	3.50	3.29	2.44	11.67	
	Finance costs	0.57	0.56	0.52	2.21	50.23	0.57	0.56	0.52	2.21	
	Other expenses	2.33	16.53	18.35	62.66	41.05	2.33	16.53	18.35	62.66	
	<b>Total expenses</b>	<b>6.40</b>	<b>20.38</b>	<b>21.31</b>	<b>76.55</b>	<b>101.11</b>	<b>6.40</b>	<b>20.38</b>	<b>21.31</b>	<b>76.55</b>	
3	<b>(Loss) before exceptional and extraordinary items and tax (1-2)</b>	<b>(6.02)</b>	<b>(18.38)</b>	<b>(19.58)</b>	<b>(74.16)</b>	<b>(73.98)</b>	<b>(6.02)</b>	<b>(20.38)</b>	<b>(19.58)</b>	<b>(76.16)</b>	
4	Share of profit/(loss) of associates and joint ventures	-	-	-	-	-	-	-	-	-	
5	Exceptional Items	-	-	-	-	-	-	1,770.89	-	1,770.89	
6	<b>(Loss)/ profit before tax from continuing</b>	<b>(6.02)</b>	<b>(18.38)</b>	<b>(19.58)</b>	<b>(74.16)</b>	<b>(73.98)</b>	<b>(6.02)</b>	<b>1,750.51</b>	<b>(19.58)</b>	<b>1,694.73</b>	
7	Tax expense	-	-	-	-	-	-	-	-	-	
8	<b>(Loss)/profit after tax from continuing operations (6-7)</b>	<b>(6.02)</b>	<b>(18.38)</b>	<b>(19.58)</b>	<b>(74.16)</b>	<b>(73.98)</b>	<b>(6.02)</b>	<b>1,750.51</b>	<b>(19.58)</b>	<b>1,694.73</b>	
9	<b>(Loss)/profit after tax from discontinued operations</b>	-	-	-	-	-	-	8.20	24.72	(37.91)	
10	<b>Other Comprehensive income (OCI)</b>										
	Revaluation of land and building	-	-	-	-	-	-	-	210.59	210.59	
11	<b>Total Comprehensive income for the period (8+9+10)</b>	<b>(6.02)</b>	<b>(18.38)</b>	<b>(19.58)</b>	<b>(74.16)</b>	<b>(73.98)</b>	<b>(6.02)</b>	<b>1,758.71</b>	<b>215.73</b>	<b>1,656.81</b>	
12	Minority interest	-	-	-	-	-	-	(0.82)	(23.55)	3.80	
13	<b>Net profit/loss after minority interest (11+12)</b>	<b>(6.02)</b>	<b>(18.38)</b>	<b>(19.58)</b>	<b>(74.16)</b>	<b>(73.98)</b>	<b>(6.02)</b>	<b>1,757.89</b>	<b>192.17</b>	<b>1,660.61</b>	
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	
15	Other equity	-	-	-	(1,573.32)	(1,499.16)	-	-	-	(1,573.32)	
16	Earning per share for continuing operations (not annualized)- basic and diluted	(0.00)	(0.01)	(0.01)	(0.03)	(0.03)	(0.00)	0.70	(0.01)	0.68	
	Earning per share for discontinued operations (not annualized)-basic and diluted	-	-	-	-	-	-	0.00	0.00	(0.01)	
	Earning per share for continuing and discontinued operations (not annualized)-basic and diluted	(0.00)	(0.01)	(0.01)	(0.03)	(0.03)	(0.00)	0.70	0.00	0.66	

**ROLLATAINERS LIMITED**

**Statement of Standalone and Consolidated Audited Financial Results for the quarter and year ended 31st March 2026**

**Notes to financial results:**

- 1 The above audited financial results have been reviewed and recommended by the Audit Committee on 28th May 2026 and subsequently have been approved by the Board of Directors of the company at their meeting held on 28th May 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 vide reference number F.No.ECIR/GNZO/14/2024, dated 05.09.2024 pertains to the attachment of shares held by the promoter of Company and freezing of some bank accounts of the 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 ended 31 December 2025 and year ended 31 March 2026.

- 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 ended 31 December 2025 and year ended 31 March 2026.
- 6 Net Profit/(Loss) after tax from continued operations include exceptional items of Rs 1,770.89 lacs for the quarter and nine months ended 31st December 2025 on account of gain on disposal of investment. (refer note 4 and 5)

Net Profit / (Loss) after tax from discontinued operations for the year ended 31st March 2025 includes net exceptional income/(expense) of Rs (1.91) lakhs 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 2026 stands at Rs.12,435.07 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 year ended 31 March 2026. The Company continues to monitor 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.

- 11 Previous year figures have been regrouped and rearranged wherever necessary to make them comparable with those of current year.

**Date: 28th May 2026**

**Place: New Delhi**

**Aarti**  
**Jain**  
Chairperson

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by Aarti Jain

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

Rupees In "Lakhs"

Particulars	Standalone		Consolidated	
	As at 31.03.2026	As at 31.03.2025	As at 31.03.2026	As at 31.03.2025
<b>A ASSETS</b>				
<b>1 Non-current assets</b>				
(a) Property, plant and equipment	-	-	-	-
(b) <u>Financial assets</u>				
Investment	-	-	-	-
Other non-current financial assets	2,331.89	-	2,331.89	-
(c) Other non-current assets	208.71	2,538.71	208.71	208.71
<b>Sub total-Non-current assets</b>	<b>2,540.59</b>	<b>2,538.71</b>	<b>2,540.59</b>	<b>208.71</b>
<b>2 Current assets</b>				
(a) <u>Financial assets</u>				
Trade receivables	453.32	453.32	453.32	-
Cash and cash equivalents	2.98	5.55	2.98	5.55
Other bank balances	-	1.89	-	1.89
(b) Current tax assets (net)	22.62	25.34	22.62	25.34
(c) Other current assets	442.97	511.50	442.97	0.03
<b>Sub total-current assets</b>	<b>921.89</b>	<b>997.60</b>	<b>921.89</b>	<b>32.81</b>
<b>3 Assets included in disposal group held for sale</b>	-	-	-	3,346.63
<b>TOTAL-ASSETS</b>	<b>3,462.48</b>	<b>3,536.31</b>	<b>3,462.48</b>	<b>3,588.15</b>
<b>(B) EQUITY AND LIABILITIES</b>				
<b>1 Equity</b>				
(a) Equity share capital	2,501.30	2,501.30	2,501.30	2,501.30
(b) Other equity	(1,573.32)	(1,499.16)	(1,573.32)	(3,233.93)
(c) Non controlling interest	-	-	-	(1,157.41)
<b>Sub total-equity</b>	<b>927.98</b>	<b>1,002.14</b>	<b>927.98</b>	<b>(1,890.04)</b>
<b>2 Liabilities</b>				
<b>Non-current liabilities</b>				
(a) <u>Financial liabilities</u>				
Borrowings	1,123.32	1,121.11	1,123.32	1,121.11
<b>Sub total-Non-current liabilities</b>	<b>1,123.32</b>	<b>1,121.11</b>	<b>1,123.32</b>	<b>1,121.11</b>
<b>3 Current liabilities</b>				
(a) <u>Financial liabilities</u>				
Trade payables	12.97	6.61	12.97	6.61
(b) Other financial liabilities	1,366.30	1,368.30	1,366.30	1,368.30
(c) Other current liabilities	31.90	38.15	31.90	38.15
<b>Sub total-current liabilities</b>	<b>1,411.18</b>	<b>1,413.06</b>	<b>1,411.18</b>	<b>1,413.06</b>
<b>4 Liabilities included in disposal group held for sale</b>	-	-	-	2,944.01
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,462.48</b>	<b>3,536.31</b>	<b>3,462.48</b>	<b>3,588.14</b>

For ROLLATAINERS LIMITED

**Aarti  
Jain**

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Date: 28th May 2026  
Place: New Delhi

AARTI JAIN

**ROLLATAINERS LIMITED**

**Cash Flow Statement for the half year ended 31st March, 2026**

Rupees In "Lakhs"

Particulars	As at	As at	As at	As at
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	<b>Stand Alone</b>		<b>Consolidated</b>	
<b>A CASH FLOW FROM OPERATING ACTIVITIES:</b>				
<b>(Loss)/Profit before continued and discontinued operations</b>	<b>(74.16)</b>	<b>(73.98)</b>	<b>1,656.81</b>	<b>43.84</b>
Add: Other comprehensive income	-	-	-	(210.59)
Profit on disposal of investment	-	-	(1,770.89)	-
Balances written off/ (back)	-	-	-	1.91
Depreciation	-	-	6.05	9.79
Financial cost	2.21	50.23	19.32	82.92
Interest income	(2.17)	(5.41)	(2.17)	(24.01)
	<b>(74.12)</b>	<b>(29.15)</b>	<b>(90.87)</b>	<b>(96.13)</b>
<b>Change in current / Non current liabilities:</b>				
(Increase)/decrease in trade receivables	-	5.11	-	163.24
(Increase)/decrease in other non- current assets	-	-	-	(1.16)
(Increase)/decrease in other current assets	68.53	60.38	66.30	58.42
Increase/(decrease) in trade payable	6.37	(0.32)	(46.99)	(58.78)
Increase/(decrease) in current liabilities	(6.24)	(2.81)	(7.26)	(63.78)
Increase/(decrease) in other financial liabilities	(2.00)	(263.50)	1.86	(376.72)
<b>Cash generation from operations activities</b>	<b>(7.46)</b>	<b>(230.30)</b>	<b>(76.97)</b>	<b>(374.92)</b>
Tax refund/ (paid)	2.73	-	2.73	-
<b>Net cash from operating activities</b>	<b>(4.73)</b>	<b>(230.30)</b>	<b>(74.24)</b>	<b>(374.92)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>				
Disposal of subsidiary ((net of cash and cash equivalent of the subsidiary)	2.00	-	(1.38)	-
Sale of investments	-	340.00	-	340.00
Capital advances for property	-	(138.00)	-	(138.00)
Proceeds/(purchase) from maturity of bank deposits and other balances (having maturity of more than 3 month)	-	9.31	-	9.31
Interest received	0.17	5.41	0.17	24.01
<b>Net cash from investing activities</b>	<b>2.17</b>	<b>216.72</b>	<b>(1.22)</b>	<b>235.31</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds of long term borrowings	-	-	53.75	137.00
<b>Net cash from financing activities</b>	<b>-</b>	<b>-</b>	<b>53.75</b>	<b>137.00</b>
<b>Net cash flows during the year (A+B+C)</b>	<b>(2.56)</b>	<b>(13.58)</b>	<b>(21.71)</b>	<b>(2.61)</b>
<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>2.98</b>	<b>5.55</b>	<b>2.98</b>	<b>24.69</b>
<b>Components of cash and cash equivalents</b>				
- cash and cash equivalent from continuing operations	2.98	5.55	2.98	5.55
- cash and cash equivalent from discontinued operations	-	-	-	19.14
	<b>2.98</b>	<b>5.55</b>	<b>2.98</b>	<b>24.69</b>

For ROLLATAINERS LIMITED

**Aarti  
Jain**  
AARTI JAIN

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by Aarti Jain  
Date: 2026.05.28  
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Date: 28th May 2026  
Place: New Delhi

Independent Auditor's Report on the Standalone Annual Financial Results of the Company and Review of Quarterly Financial Results of Rolltainers Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

To  
The Board of Directors  
Rolltainers Limited

### Opinion

1. We have audited the accompanying statement of Standalone Annual Financial Results of Rolltainers Limited ("the Company") for the year ended March 31, 2026 and reviewed the accompanying statement of Standalone Financial Results for the quarter ended March 31, 2026 (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, 2026 and of the net loss and other comprehensive income and other financial information for the year ended March 31, 2026.
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. 6.02 lakhs and Rs. 74.16 lakhs for the quarter and year ended March 31, 2026 and accumulated losses as at March 31, 2026 stand at Rs. 12,435.07 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, 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 vide reference number F.No.ECIR/GNZO/14/2024, dated 05.09.2024 pertains to the attachment of shares held by the promoter of Company and freezing of some bank accounts of the 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.

- 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. 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.

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, 2026.

**CHATTERJEE & CHATTERJEE  
CHARTERED ACCOUNTANTS**

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). During the quarter ended 31 December 2025, the Company disposed of its entire investment in Rollainers-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 ended 31 December 2025 and year ended 31 March 2026.
- d). Few bank accounts are dormant and pending for reconciliation. The balances in the same are not material.
- e). Trade payables are subject to reconciliation and confirmation.

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

**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.

**CHATTERJEE & CHATTERJEE  
CHARTERED ACCOUNTANTS**

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.
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.

**CHATTERJEE & CHATTERJEE  
CHARTERED ACCOUNTANTS**

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.

Other matters

13. The Statement includes the results for the quarter ended March 31, 2026 and March 31, 2025 being the balancing audited figures in respect of the full financial year ended March 31, 2026 and March 31, 2025 respectively, and the published unaudited year-to-date figures up to December 31, 2025 and December 31, 2024 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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Date: 2026.05.28  
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BD Gujrati  
Partner  
Membership Number: 010878

Place: New Delhi  
Date: May 28, 2026

UDIN: 26010878HFSOBF8284

Independent Auditor's Report on consolidated annual financial results and review of the quarterly financial results of Rolltainers Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To  
The Board of Directors  
Rolltainers Limited

1. Introduction

We have audited the accompanying statement of consolidated annual financial results of Rolltainers 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, 2026 and reviewed the accompanying statement of consolidated financial results for the quarter ended March 31, 2026 (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, 2026.

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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**CHARTERED ACCOUNTANTS**

4. The Statement includes the results of the following entities:
  - a). RT Packaging Limited (subsidiary) upto 14<sup>th</sup> November 2025.
  - b). Rollatainers Toyo Machines Private Limited (joint venture) upto 30<sup>st</sup> December 2025.
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. 6.02 lakhs and Rs. 76.16 lakhs for the quarter and year ended March 31, 2026 and accumulated losses as on March 31, 2026 stand at Rs. 12,435.07 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, 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 vide reference number F.No.ECIR/GNZO/14/2024, dated 05.09.2024 pertains to the attachment of shares held by the promoter of Company and freezing of some bank accounts of the 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.

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**CHARTERED ACCOUNTANTS**

- 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. 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 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 of RT Packaging Limited From the quarter ended 31<sup>st</sup> March 2025 upto the date of disposal were disclosed and presented as discontinued operations in the standalone and consolidated financial results for the quarter and year ended March 31, 2026.

The gain arising on disposal of RT Packaging Limited has been recognised and disclosed as an exceptional item in the consolidated financial results.

- c). The financial results of associate and joint venture have not been reviewed by the auditors. Further, the joint venture- Rollainers Toyo Machines Private Limited, has been struck off from the records of the Registrar of Companies with effect from 30 December 2025. Consequently, the status of the said entity stands dissolved as on the current date.
- d). During the quarter ended 31 December 2025, the Company disposed of its entire investment in Rollainers-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 ended 31 December 2025 and year ended 31 March 2026.
- e). Few bank accounts are dormant and pending for reconciliation. The balances in the same are not material.
- f). Trade payables are subject to reconciliation and confirmation.

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.
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.

**CHATTERJEE & CHATTERJEE  
CHARTERED ACCOUNTANTS**

- 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 December 30, 2026. 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, 2026 and March 31, 2025 being the balancing audited figures in respect of the full financial year ended March 31, 2026 and March 31, 2025 respectively, and the published unaudited year-to-date figures up to December 31, 2025 and December 31, 2024 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 28, 2026

UDIN: 26010878VGNGOT9249