S. Khurana & Associates

Company Secretaries

Date: 05.08.2026

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

Dear Sir/Madam,

SUBJECT: CERTIFICATE ISSUED PURSUANT TO REGULATION 163(2) OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS 2018 ("SEBI ICDR REGULATIONS") AS AMENDED FROM TIME-TO-TIME.

Respected Sir/Ma'am,

I, Sachin Khurana, Practicing Company Secretaries (M. No: F10098; COP: 13212), having office at 207, Suchet Chambers, 1224/5, Bank Street, Karol Bagh, Delhi – 110005, have been appointed by the Board of Directors of **Rollatainers Limited (CIN: L21014HR1968PLC004844)** ("the Company") to certify compliance with the requirements of Regulation 163(2) of Chapter V-Preferential Issue of the SEBI ICDR Regulations, as amended from time-to-time in respect of the proposed preferential issue of Convertible Equity Warrants by the Company;

In accordance with the SEBI ICDR Regulations, the Company has proposed to issue 35,87,44,394 Convertible Equity Warrants of Rollatainers Limited, each having a face value of Rs. 1/- (Rupees One Only) and to be issued at a price of Rs. 2.23/- (Rupees Two and Paisa Twenty-Three Only) per convertible equity warrant (including a premium of Rs. 1.23/- (Rupees One and Paisa Twenty-Three Only), aggregating up-to Rs. 80,00,00,000/- (Rupees Eighty Crore Only) (the "Preferential Issue"). The Preferential Issue was approved at the meeting of the Board of Directors of the Company held on August 05, 2026.

On the basis of the relevant management inquiries, necessary representations and information received from/furnished by the management of the Company, as required under the aforesaid Regulations, I have verified that the issue is being made in accordance with the requirements of these Regulations as applicable to the preferential issue, more specifically, the following:

S. KHURANA & ASSOCIATES NEW DELHI COMPANY SECRETARIES

207, Suchet Chambers, 1224/5, Bank Street, Karol Bagh, New Delhi – 110005
Email: sachinkhuranacs@gmail.com Tel: 011-45042509 | +91-9540407575 (Handphone)

1. The Board of Directors of the Company, at its meeting held on Wednesday, August 05, 2026, approved the preferential issue of up to 35,87,44,394 (Thirty-Five Crore Eighty-Seven Lakhs Forty-Four Thousand Three Hundred and Ninety-Four) Convertible Equity Warrants ("Warrants") of face value Rs.1/- each at a price of Rs. 2.23/- (Rupees Two and Twenty-Three paisa only) each (including premium of Rs. 1.23/- (Rupees One and Twenty-Three Paisa only) per share, aggregating up-to to INR 80,00,00,000/- (Rupees Eighty Crores only) to the Proposed Allottees;

2. The Equity Shares of the Company are listed on BSE Limited and NSE Limited.

3. The Equity Shares of the Company are frequently traded in terms of Regulation 164 of the SEBI ICDR Regulations;

4. The relevant "**Stock Exchange**" is National Stock Exchange of India Limited ('NSE') since the trading volume in respect of the equity shares of the Company was higher compared to BSE and hence NSE price is considered for the weighted average computation as required by the Regulation 164 of SEBI (ICDR) Regulation, 2018;

5. The minimum issue price has been computed in accordance with Regulation 164 of the SEBI ICDR Regulations and the issue price of ₹ 2.23 per Convertible Equity Warrant which is not less than the floor price determined under the said Regulations;

6. The Relevant Date for determination of issue price in accordance with Regulation 161 of the SEBI ICDR Regulations is **July 31, 2026**. (The date falling 30 (thirty) days prior to the date of the Extra-ordinary General Meeting i.e., Saturday, 1st August 2026, being a Saturday, the immediately preceding day, Friday, 31st July 2026, has been reckoned as the Relevant Date);

7. Obtained and verified copies of Memorandum & Articles of Association of the Company

8. The Articles of Association of the Company do not contain any provision which is inconsistent with the provisions of the SEBI ICDR Regulations relating to preferential issues;

9. Computation of Minimum Price for the proposed Preferential Issue & calculated based on the pricing formula prescribed under the provisions of the SEBI (ICDR) Regulations, 2018 has been worked out at Rs. 2.23/- Rupees Two and Paisa Twenty-Three Only). The workings for arriving at such minimum issue price have been attached herewith as "**Annexure-A**".

S. KHURANA & ASSOCIATES NEW DELHI COMPANY SECRETARIES

10. The proposed allottees are eligible to subscribe to the proposed preferential issue under the applicable provisions of the SEBI ICDR Regulations, list of the proposed allottees as provided by the management.

11. Obtained Permanent Account Numbers of the proposed allottees, except those allottees who are exempt from specifying their Permanent Account Number for transacting in the securities market by the Board.

12. The Company is in compliance with the conditions prescribed under Chapter V of the SEBI ICDR Regulations for undertaking the proposed preferential issue;

13. The Company shall obtain all necessary approvals as required under applicable laws, including approval of shareholders by way of special resolution;

14. Obtained confirmation from the Company in respect of entire pre-preferential holding of the proposed allottees is in dematerialized form.

15. Obtained and verified certified copy of the draft copy of notice of Extra-Ordinary General Meeting along with Explanatory Statement schedule to be held on Monday, August 31, 2026 for the proposed preferential issue of Convertible Equity Warrants;

- to verify the disclosure in Explanatory Statement as required under Companies Act, 2013 & the Companies (Share Capital and Debentures) Rules, 2014 and Regulation 163(1) of the Regulations.
- to verify the tenure of the convertible securities of the company that it shall not exceed eighteen months from the date of their allotment.
- to verify the lock-in period as required under Regulation 167 of the Regulations.
- to verify the terms for payment of consideration and allotment as required under Regulation 169 of the Regulations.

16. Verified and relevant statutory records of the company to confirm that:

a) It has no outstanding dues to the SEBI it has no outstanding dues to the SEBI, the stock exchanges or the depositories except those whose are the subject matter of a pending appeal or proceeding(s), which has been admitted by the relevant Court, Tribunal or Authority;
b) it is in compliance with the conditions for continuous listing of equity shares as specified in the listing agreement with the stock exchange where the equity shares of the Company are listed and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015, as amended, and any circular or notification issued by the Board thereunder.

S. KHURANA & ASSOCIATES NEW DELHI COMPANY SECRETARIES

17. The proposed preferential issue is subject to compliance with Regulation 170 of the SEBI ICDR Regulations relating to the timeline for completion of allotment;

18. The Company has complied with all other applicable provisions of the SEBI ICDR Regulations in relation to the proposed preferential issue;

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the Company.
2. My responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. I am not expressing any opinion on the price computed / calculated and/or the price at which the shares are being issued by the Company.
4. This certificate is solely for the intended purpose of compliance in terms of aforesaid Regulations and for your information and it is not to be used, circulated, quoted or otherwise referred to for any other purpose other than compliance with the aforesaid Regulations.

Opinion

Based on the procedures performed by me and on the basis of relevant management inquiries, necessary representations, and information received from/furnished by the management of the Company as required under the aforesaid regulations, I have verified that the issue is being made in accordance with the requirements of the SEBI ICDR Regulations as applicable to the Preferential Issue, except that the Special Resolution(s) required for approval of shareholders for the said issue are yet to be passed.

For S. Khurana & Associates
Company Secretaries

CS Sachin Khurana
Proprietor
M. No.: F10098; COP: 13212

UDIN: F010098H001030722
Date: 05-08-2026 | Place: Delhi

ANNEXURE-A

ANNEXURE FOR PRICE CALCULATION

Proposed Date for Passing Special Resolution: 31/08/2026
Relevant Date (30 days prior to EGM): 31/07/2026

A] Volume Weighted Average Price of the related equity shares quoted on the recognized stock exchange preceding the relevant date of Rollatainers Limited quoted on the NSE Limited ("NSE") during the last 90 Trading Days preceding the relevant date (considering the relevant date as 31st July 2026).

S. No	Date	No. of Shares Traded	Total Turnover
1	30-Jul-26	1,88,861	4,42,255
2	29-Jul-26	2,26,747	5,03,366
3	28-Jul-26	2,07,696	4,75,068
4	27-Jul-26	1,08,683	2,40,395
5	24-Jul-26	57,893	1,25,870
6	23-Jul-26	3,04,761	6,49,275
7	22-Jul-26	1,57,878	3,27,278
8	21-Jul-26	2,09,619	4,23,667
9	20-Jul-26	2,85,332	6,11,854
10	17-Jul-26	1,15,240	2,51,926
11	16-Jul-26	3,35,833	7,68,356
12	15-Jul-26	3,55,425	8,61,192
13	14-Jul-26	5,75,749	13,12,895
14	13-Jul-26	70,378	1,56,588
15	10-Jul-26	1,82,410	4,25,388
16	09-Jul-26	2,80,776	6,91,117
17	08-Jul-26	1,75,010	4,59,320
18	07-Jul-26	6,75,803	18,07,610

S. KHURANA & ASSOCIATES
NEW DELHI
COMPANY SECRETARIES

19	06-Jul-26	7,23,977	18,17,932
20	03-Jul-26	14,86,092	36,25,506
21	02-Jul-26	10,71,857	27,10,642
22	01-Jul-26	42,616	1,12,932
23	30-Jun-26	34,750	96,605
24	29-Jun-26	62,875	1,83,595
25	25-Jun-26	88,423	2,71,459
26	24-Jun-26	3,94,270	12,73,492
27	23-Jun-26	22,39,230	80,19,926
28	22-Jun-26	3,34,871	11,82,907
29	19-Jun-26	6,69,742	22,74,357
30	18-Jun-26	5,78,166	18,64,712
31	17-Jun-26	9,80,938	29,94,507
32	16-Jun-26	5,89,359	16,77,077
33	15-Jun-26	6,81,056	18,80,910
34	12-Jun-26	7,10,930	19,08,805
35	11-Jun-26	8,79,384	22,51,752
36	10-Jun-26	4,20,713	10,63,520
37	09-Jun-26	3,55,630	8,63,488
38	08-Jun-26	5,55,675	13,18,711
39	05-Jun-26	3,41,185	7,87,178
40	04-Jun-26	3,97,716	8,84,394
41	03-Jun-26	5,18,104	11,58,467
42	02-Jun-26	5,00,964	10,51,061
43	01-Jun-26	6,47,160	13,15,134
44	29-May-26	5,55,985	10,28,292

S. KHURANA & ASSOCIATES
NEW DELHI
COMPANY SECRETARIES

45	27-May-26	4,04,974	7,57,301
46	26-May-26	6,58,764	12,96,712
47	25-May-26	3,67,576	7,80,027
48	22-May-26	2,03,335	4,16,435
49	21-May-26	8,53,344	17,04,916
50	20-May-26	3,89,674	8,18,060
51	19-May-26	6,36,946	13,52,844
52	18-May-26	2,95,945	6,18,024
53	15-May-26	6,74,443	14,89,681
54	14-May-26	5,57,165	12,73,443
55	13-May-26	7,48,292	16,43,310
56	12-May-26	9,16,310	21,94,595
57	11-May-26	11,98,048	27,58,493
58	08-May-26	5,28,506	11,09,147
59	07-May-26	10,81,570	23,07,199
60	06-May-26	17,14,125	37,85,660
61	05-May-26	3,26,334	6,88,565
62	04-May-26	3,22,550	6,47,305
63	30-Apr-26	13,20,443	25,19,257
64	29-Apr-26	1,83,431	3,35,616
65	28-Apr-26	10,62,464	18,15,906
66	27-Apr-26	9,91,972	16,62,133
67	24-Apr-26	34,91,923	65,63,212
68	23-Apr-26	8,70,703	16,02,094
69	22-Apr-26	5,62,775	9,90,484
70	21-Apr-26	8,09,761	12,88,663

S. KHURANA & ASSOCIATES
NEW DELHI
COMPANY SECRETARIES

71	20-Apr-26	3,10,833	4,37,510
72	17-Apr-26	1,73,573	2,30,967
73	16-Apr-26	1,07,820	1,40,093
74	15-Apr-26	1,71,319	2,21,906
75	13-Apr-26	1,42,850	1,82,243
76	10-Apr-26	45,652	57,511
77	09-Apr-26	1,31,508	1,65,774
78	08-Apr-26	2,85,677	3,53,297
79	07-Apr-26	47,981	58,190
80	06-Apr-26	1,29,293	1,53,171
81	02-Apr-26	94,273	1,09,616
82	01-Apr-26	79,361	88,921
83	30-Mar-26	3,29,230	3,63,003
84	27-Mar-26	5,48,597	6,32,457
85	25-Mar-26	2,37,980	2,81,900
86	24-Mar-26	1,39,141	1,64,832
87	23-Mar-26	1,16,298	1,45,002
88	20-Mar-26	4,02,822	5,08,506
89	19-Mar-26	1,45,079	1,89,151
90	18-Mar-26	4,61,070	5,87,399
TOTAL		**4,56,47,492**	**10,16,41,312**
90 Days VWAP		**2.23**	

S. KHURANA & ASSOCIATES
NEW DELHI
COMPANY SECRETARIES

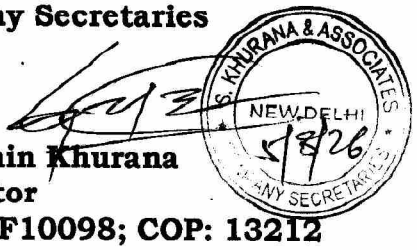
B] Volume Weighted Average Price of the related equity shares quoted on the recognized stock exchange preceding the relevant date of Rollatainers Limited quoted on the NSE Limited ("NSE") during the last 10 Trading Days preceding the relevant date (considering the relevant date as 31st July 2026).

S. No	Date	No. of Shares Traded	Total Turnover
1	30-Jul-26	1,88,861	4,42,255
2	29-Jul-26	2,26,747	5,03,366
3	28-Jul-26	2,07,696	4,75,068
4	27-Jul-26	1,08,683	2,40,395
5	24-Jul-26	57,893	1,25,870
6	23-Jul-26	3,04,761	6,49,275
7	22-Jul-26	1,57,878	3,27,278
8	21-Jul-26	2,09,619	4,23,667
9	20-Jul-26	2,85,332	6,11,854
10	17-Jul-26	1,15,240	2,51,926
TOTAL		**18,62,710**	**40,50,954**
10 Days VWAP		**Rs.2.17**	

A] VWAP during 90 trading days Rs. 2.23
B] VWAP during 10 trading days Rs. 2.17

Applicable Minimum Price (Higher of the A or B) Rs. 2.23

For S. Khurana & Associates
Company Secretaries



CS Sachin Khurana
Proprietor
M. No.: F10098; COP: 13212

UDIN: F010098H001030722
Date: 05-08-2026 | Place: Delhi