

Wim Plast Limited

Regd. Office : Survey No. 324/4 to 7 of Kachigam, Village Kachigam, Daman - 396 210.

Website : www.cellowimplast.com, Email : wimplast@celloworld.com

CIN NO : L25209DD1988PLC001544 , Tel No : 022-69970010

Audited Standalone Financial Results for the Quarter and Year ended March 31, 2025.

(₹ in Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
1. Income					
(a) Revenue from Operations	10,576.18	9,307.72	9,808.82	36,737.83	34,283.59
(b) Other Income	758.70	596.99	673.06	3,355.91	2,470.30
Total Income	11,334.88	9,904.71	10,481.88	40,093.74	36,753.89
2. Expense					
(a) Cost of Materials Consumed	5,060.83	4,335.44	4,497.75	17,145.22	17,068.73
(b) Purchase of Stock-in-Trade	1,155.83	1,222.08	221.53	3,161.33	1,697.00
(c) Change in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(61.39)	(363.49)	1,389.96	236.63	919.46
(d) Employee Benefits Expense	707.42	720.41	695.76	2,892.01	2,778.68
(e) Finance Cost	0.24	3.33	0.75	8.88	10.40
(f) Depreciation and Amortisation Expense	273.82	286.69	297.23	1,175.30	1,191.60
(g) Other Expenses	1,807.91	1,894.97	1,238.02	7,034.34	5,732.57
Total Expenses	8,944.66	8,099.43	8,341.02	31,653.71	29,398.44
3. Profit before Exceptional Item & Tax	2,390.22	1,805.28	2,140.86	8,440.03	7,355.45
4. Exceptional Item	-	-	-	-	-
5. Profit Before Tax	2,390.22	1,805.28	2,140.86	8,440.03	7,355.45
6. Tax Expenses	628.21	456.72	512.40	1,987.30	1,782.40
7. Profit for the Period	1,762.01	1,348.56	1,628.46	6,452.73	5,573.05
8. Other Comprehensive Income (OCI)					
a) Items that will not be reclassified to Profit or Loss	(20.17)	1.23	52.00	(16.47)	47.42
- Income Tax Effect on above	5.08	(0.31)	(13.10)	4.14	(11.93)
b) Items that will be reclassified to Profit or Loss	(27.13)	(34.23)	(38.38)	47.30	6.54
- Income Tax Effect on above	6.83	8.61	9.66	(11.90)	(1.65)
9. Total Other Comprehensive Income (net of tax)	(35.39)	(24.70)	10.19	23.07	40.38
10. Total Comprehensive Income for the period	1,726.62	1,323.86	1,638.65	6,475.80	5,613.43
11. Paid up Equity Share Capital (Equity Shares of ₹ 10/- each)	1,200.34	1,200.34	1,200.34	1,200.34	1,200.34
12. Other Equity				53,025.45	47,749.98
13. Earning Per Equity Share (EPS) (Face Value of ₹ 10/- each)					
a) Basic (in ₹)	14.68	11.23	13.57	53.76	46.43
b) Diluted (in ₹)	14.68	11.23	13.57	53.76	46.43

Notes:

1) The audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on May 23, 2025.

2) The audited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 ("the Act") read with applicable rules issued thereunder and other generally accepted Accounting Practices in India and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), as amended.

A



JESWANI & RATHORE
Chartered Accountants

For Identification Purpose

3) Segment Reporting				(₹ in Lakhs)	
Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
1) Segment Revenue					
a) Plastics, Furniture & allied products	10,559.50	9,102.14	8,805.65	35,116.76	32,214.62
b) Others (Moulds)	16.68	205.59	1,003.17	1,621.07	2,068.97
Revenue from Operations	10,576.18	9,307.73	9,808.82	36,737.83	34,283.59
2) Segment Results					
a) Plastics, Furniture & allied products	1,935.68	1,730.04	1,660.59	7,270.69	6,168.91
b) Others (Moulds)	(69.88)	(120.02)	111.84	(205.06)	274.43
c) Unallocated (Investment Income)	755.46	567.18	656.68	2,559.51	2,076.03
Segment Profit Before Interest & Tax	2,621.26	2,177.20	2,429.11	9,625.14	8,519.37
Less: Finance Cost	0.24	3.33	0.75	8.88	10.40
Less: Other Unallocable Expenses	230.79	368.58	287.51	1,176.23	1,153.52
Profit Before Tax	2,390.22	1,805.28	2,140.86	8,440.03	7,355.45
Less: Tax Expenses	628.21	456.72	512.40	1,987.30	1,782.40
Add: Other Comprehensive Income	(35.39)	(24.70)	10.19	23.07	40.38
Total Comprehensive Income	1,726.62	1,323.86	1,638.65	6,475.80	5,613.43

Note on Segment

i) Business Segment

The Company primarily deals in Plastics, Furniture & allied products thereof. However, as per Ind AS 108 "Operating Segments", the Company has identified the reportable segment which is reviewed and evaluated by the Management.

ii) Segment assets and liabilities

All the operations of the Company are done at common facility at various locations. So, it is not practically possible to segregate their assets and liabilities in reportable segment. Hence, segment assets and liabilities have not been presented segment wise.

4) The figures of quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the third quarter of the respective financial year.

5) The Board of Directors have recommended a Final Dividend @100% [i.e. Rs.10/- (Rupees Ten only) per equity share] of the face value of Rs. 10/- each for the financial year 2024-25.

6) The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.

For and on behalf of the Board of Directors
Wim Plast Limited



Pradeep Ghisulal Rathod
(CEO, Chairman & Managing Director)
(DIN - 00027527)

Place : Mumbai
Date : May 23, 2025

JESWANI & RATHORE
Chartered Accountants

For Identification Purpose

JESWANI & RATHORE

CHARTERED ACCOUNTANTS

408/C, NIRANJAN, 99, MARINE DRIVE, MUMBAI: 400002

TEL: +91 22 22816968/ 22834451/ 40066968

EMAIL: jeswani.rathore@gmail.com

Independent Auditor's Report on Audit of Quarterly and Annual Standalone Financial Results of Wim Plast Limited ("the Company") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

To
The Board of Directors of
Wim Plast Limited

Opinion

We have audited the accompanying Statement containing Standalone Financial Results of **Wim Plast Limited** ("the Company") for the Quarter and Year ended March 31, 2025 ("Statement") and (refer paragraph of 'Other Matters' section below), being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the Year ended March 31, 2025:

- i. is presented in accordance with the requirements of Regulations 33 of the LODR Regulations; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the year then ended.

Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2025

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Responsibilities of the Management and Board of Directors for the Statement

This accompanying Statement which includes the Standalone Financial Results for the year ended March 31, 2025 is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2025 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income/(loss) and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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 Regulations 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 is free from material misstatement, whether due to fraud or error

In preparing the accompanying Statement, the management and 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.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results for the year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2025 as a whole are 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 this Annual Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, 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 made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 of the LODR Regulations.
- 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 ability of the Company 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 Annual Standalone 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 Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

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.

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 Matter

The accompanying Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the LODR Regulations. Our opinion on the Audit of the Standalone Financial Results for the year ended March 31, 2025 is not modified in respect of this matter.

For JESWANI & RATHORE
Chartered Accountants
(FRN: 104202W)



Dhiren K Rathore
Partner

M.No: 115126

UDIN: 25115126BMOXXX7995

Place: Mumbai

Date: 23.05.2025



Wim Plast Limited

Regd. Office : Survey No. 324/4 to 7 of Kachigam, Village Kachigam, Daman - 396 210.

Website : www.cellowimplast.com, Email : wimplast@celloworld.com

CIN NO : L25209DD1988PLC001544 , Tel No : 022-69970010

Audited Consolidated Financial Results for the Quarter and Year ended March 31, 2025.

(₹ in Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
1. Income					
(a) Revenue from Operations	10,576.18	9,307.72	9,808.82	36,737.83	34,283.59
(b) Other Income	711.25	547.36	673.19	2,509.33	2,470.65
Total Income	11,287.43	9,855.08	10,482.01	39,247.16	36,754.24
2. Expense					
(a) Cost of Materials Consumed	5,060.83	4,335.44	4,497.77	17,145.22	17,068.73
(b) Purchase of Stock-in-Trade	1,155.83	1,222.08	221.53	3,161.33	1,697.00
(c) Change in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(61.39)	(363.49)	1,389.97	236.63	919.46
(d) Employee Benefits Expense	707.42	720.41	695.77	2,892.01	2,778.68
(e) Finance Cost	0.24	3.33	0.75	8.89	10.40
(f) Depreciation and Amortisation Expense	286.07	298.16	297.23	1,199.01	1,191.60
(g) Other Expenses	1,742.73	1,829.05	1,238.35	6,903.38	5,733.08
Total Expenses	8,891.73	8,044.98	8,341.37	31,546.47	29,398.95
3. Profit before Exceptional Item & Tax	2,395.70	1,810.10	2,140.64	7,700.69	7,355.29
4. Exceptional Item	-	-	-	-	-
5. Profit Before Tax	2,395.70	1,810.10	2,140.64	7,700.69	7,355.29
6. Tax Expenses	628.60	456.90	512.35	1,987.90	1,782.43
7. Profit for the Period	1,767.10	1,353.20	1,628.29	5,712.79	5,572.86
8. Other Comprehensive Income (OCI)					
a) Items that will not be reclassified to Profit or Loss	(20.17)	1.23	52.00	(16.47)	47.42
- Income Tax Effect on above	5.08	(0.31)	(13.08)	4.14	(11.93)
b) Items that will be reclassified to Profit or Loss	(27.13)	(34.23)	(38.40)	47.30	6.54
- Income Tax Effect on above	6.83	8.61	9.66	(11.90)	(1.65)
9. Total Other Comprehensive Income (net of tax)	(35.39)	(24.70)	10.18	23.08	40.39
10. Total Comprehensive Income for the period	1,731.71	1,328.50	1,638.48	5,735.86	5,613.24
11. Paid up Equity Share Capital (Equity Shares of ₹ 10/- each)	1,200.34	1,200.34	1,200.34	1,200.34	1,200.34
12. Other Equity				52,283.48	47,747.94
13. Earning Per Equity Share (EPS) (Face Value of ₹ 10/- each)					
a) Basic (in ₹)	14.72	11.27	13.57	47.59	46.43
b) Diluted (in ₹)	14.72	11.27	13.57	47.59	46.43

Notes:

1) The audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on May 23, 2025.

2) The audited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 ("the Act") read with applicable rules issued thereunder and other generally accepted Accounting Practices in India and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), as amended.



JESWANI & RATHORE
Chartered Accountants

For Identification Purpose

3) Segment Reporting			(₹ in Lakhs)		
Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
1) Segment Revenue					
a) Plastics, Furniture & allied products	10,559.50	9,102.14	8,805.65	35,116.76	32,214.62
b) Others (Moulds)	16.68	205.59	1,003.17	1,621.07	2,068.97
Revenue from Operations	10,576.18	9,307.73	9,808.82	36,737.83	34,283.59
2) Segment Results					
a) Plastics, Furniture & allied products	1,944.08	1,732.62	1,660.59	6,531.90	6,168.90
b) Others (Moulds)	(69.88)	(120.02)	111.84	(205.06)	274.43
c) Unallocated (Investment Income)	753.67	569.34	656.47	2,560.04	2,076.03
Segment Profit Before Interest & Tax	2,627.87	2,181.94	2,428.90	8,886.88	8,519.36
Less: Finance Cost	0.24	3.33	0.75	8.89	10.40
Less: Other Unallocable Expenses	231.93	368.51	287.51	1,177.30	1,153.68
Profit Before Tax	2,395.70	1,810.10	2,140.66	7,700.69	7,355.28
Less: Tax Expenses	628.60	456.90	512.35	1,987.90	1,782.43
Add: Other Comprehensive Income	(35.39)	(24.70)	10.19	23.08	40.39
Total Comprehensive Income	1,731.71	1,328.50	1,638.49	5,735.86	5,613.24

Note on Segment

i) Business Segment

The Company primarily deals in Plastics, Furniture & allied products thereof. However, as per Ind AS 108 "Operating Segments", the Company has identified the reportable segment which is reviewed and evaluated by the Management.

ii) Segment assets and liabilities

All the operations of the Company are done at common facility at various locations. So, it is not practically possible to segregate their assets and liabilities in reportable segment. Hence, segment assets and liabilities have not been presented segment wise.

4) The figures of quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the third quarter of the respective financial year.

5) The Board of Directors have recommended a Final Dividend @100% [i.e. Rs.10/- (Rupees Ten only) per equity share] of the face value of Rs. 10/- each for the financial year 2024-25.

6) The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.

Place : Mumbai
Date : May 23, 2025



For and on behalf of the Board of Directors
Wim Plast Limited

Pradeep Ghisulal Rathod
(CEO, Chairman & Managing Director)
(DIN - 00027527)

JESWANI & RATHORE
Chartered Accountants

For Identification Purpose

JESWANI & RATHORE

CHARTERED ACCOUNTANTS

408/C, NIRANJAN, 99, MARINE DRIVE, MUMBAI: 400002

TEL: +91 22 22816968/ 22834451/40064948

EMAIL: jeswani.rathore@gmail.com

Independent Auditor's Report on Audit of Quarterly and Annual Consolidated Financial Results of Wim Plast Limited ("the Parent") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

To
The Board of Directors of
Wim Plast Limited

Opinion

We have audited the accompanying Statement containing Consolidated Financial Results for the Quarter/Year ended March 31, 2025" (refer paragraph of 'Other Matters' section below) of **Wim Plast Limited** ("the Parent"), and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter and year ended March 31, 2025 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement includes the results of the **WIM PLAST MOULDING PRIVATE LIMITED**;

- i. is presented in accordance with the requirements of Regulations 33 of the Listing Regulations; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the year then ended.

Basis for Opinion on the Audited Consolidated Financial Results for the year ended March 31, 2025

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities section below. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial Statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Responsibilities of the Management and Board of Directors for the Statement

The accompanying Statement which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2025 has been compiled from the related audited consolidated financial statements for the year ended March 31, 2025. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, 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 Regulations 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 the 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 respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the Consolidated Financial Results, the respective management and Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results for the year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2025 as a whole are 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 this Annual Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, 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 such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 of the LODR Regulations.
- 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 ability of the Group 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 Annual Consolidated 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 Group to cease to continue as a going concern
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 dated 29th March, 2019 issued by the SEBI under Regulation 33(8) of the LODR Regulations to the extent applicable.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Parent and such other entities included in the Annual Consolidated Financial Results of which we are the independent auditors 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

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.



We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the LODR Regulations, to the extent applicable.

Other Matters

The accompanying Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the LODR Regulations. Our opinion on the Audit of the Consolidated Financial Results for the year ended March 31, 2025 is not modified in respect of this matter.

For JESWANI & RATHORE
Chartered Accountants
(FRN: 104202W)



Dhiren K Rathore
Partner

M.No: 115126

UDIN:25115126BMOXXY9593

Place: Mumbai

Date: 23.05.2025

Wim Plast Limited

CIN NO: L25209DD1988PLC001544

Cash Flow Statement for the year year ended March 31, 2025

All amounts are ₹ In Lakhs unless otherwise stated

Particulars	Standalone		Consolidated	
	2024-25	2023-24	2024-25	2023-24
Cash flows from operating activities				
Profit for the year	8,440.03	7,355.45	7,700.69	7,355.29
Adjustments for:				
Income tax expense recognized in profit or loss				
Depreciation and amortization expense	1,175.30	1,191.60	1,199.03	1,191.60
(Profit) on sale of property, plant and equipment (net)	(787.48)	(372.33)	(37.73)	(372.33)
Net (gain) arising on sale of financial assets designated as at FVTPL	(429.03)	(660.61)	(429.03)	(660.61)
Net (gain) arising from fair value of financial assets designated as at FVTPL	(935.42)	(172.40)	(935.42)	(172.40)
Provision for expected credit loss	118.95	107.17	118.95	107.17
Provision for product & warranty Charges	8.73	17.98	8.73	17.98
Provision for gratuity	26.09	(71.88)	26.09	(71.88)
Bad debt w/off	6.15	13.38	6.15	13.38
Sundry Balance W/Back	-	(6.91)	-	(6.91)
Dividends from equity investments	(49.81)	(60.52)	(49.81)	(60.52)
Foreign exchange gain	(0.43)	(3.50)	(0.43)	(3.50)
Rent Income	(2.40)	(2.40)	(2.40)	(2.40)
Interest income	(1,151.35)	(1,191.63)	(1,054.53)	(1,191.98)
	6,419.33	6,143.40	6,550.29	6,142.89
Movements in Working Capital:				
Decrease in-Inventories	613.76	1,640.10	613.76	1,640.10
Decrease/(Increase) in-Trade Receivable	999.68	(1,292.98)	999.66	(1,292.98)
Decrease in-Loans Given	6.75	9.09	6.75	9.09
Decrease/(Increase) in-Other Non Current Assets	2.11	1.16	2.11	1.16
(Increase) in-Other Current Assets	(4.41)	(0.63)	(4.56)	(0.63)
(Increase)/Decrease in-Other Financial Assets	(75.17)	283.65	(75.17)	283.65
Increase in-Trade Payables	135.12	356.00	135.32	356.48
(Decrease in-Other Financials Liabilities	(17.69)	(14.49)	(17.69)	(14.49)
(Decrease)/Increase in-Provisions	(16.47)	47.41	(16.47)	47.42
(Decrease)/Increase in-Other Current Liabilities	(267.41)	(777.81)	(245.25)	(777.81)
	7,795.60	6,394.90	7,948.75	6,394.87
Cash generated from Operations	7,795.60	6,394.90	7,948.75	6,394.87
Income taxes paid	(2,190.32)	(1,564.21)	(2,203.57)	(1,564.24)
Net cash generated by Operating activities	5,605.28	4,830.69	5,745.18	4,830.63
Cash flows from Investing activities				
Purchase of property, plant and equipment (including capital advance)	(859.66)	(1,093.50)	(946.44)	(1,093.50)
Sale of property, plant and equipment	2,150.77	1,917.80	43.40	1,917.80
Payment to acquire financial assets	(37,917.59)	(11,593.54)	(37,917.59)	(11,593.54)
Proceeds from sale of financial assets	25,233.10	11,044.95	25,233.10	11,044.95
Loan given/Repaid	7,849.05	(4,994.48)	10,000.00	(4,994.48)
Investment in fixed Deposit	(1,710.65)	246.89	(1,710.65)	245.90
Dividend on investments	49.81	60.51	49.81	60.52
Rent Income	2.40	2.40	2.40	2.40
Interest income	1,151.35	1,185.09	1,054.53	1,185.44
Net cash (used in)/generated by Investing activities	(4,051.42)	(3,223.88)	(4,191.44)	(3,224.51)
Cash flows from Financing activities				
Dividend paid	(1,200.33)	(1,020.29)	(1,200.33)	(1,020.29)
Net cash (used in) Financing activities	(1,200.33)	(1,020.29)	(1,200.33)	(1,020.29)
Net increase in cash and cash equivalents	353.53	586.52	353.41	585.83
Cash and cash equivalents at the beginning of the year	734.30	147.78	734.53	148.70
Cash and cash equivalents at the end of the year	1,087.82	734.30	1,087.93	734.53



JESWANI & RATHORE
Chartered Accountants

For Identification Purpose

Wim Plast Limited

CIN NO: L25209DD1988PLC001544

Balance Sheet as at March 31, 2025.

All amounts are ₹ in Lakhs unless otherwise stated

Particulars	Standalone		Consolidated	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
	Audited	Audited	Audited	Audited
ASSETS				
1) Non-Current Assets				
a) Property, plant and equipment	5,672.91	7,237.55	7,093.59	7,237.55
b) Right-of-Use Assets	251.81	255.25	251.81	255.25
c) Financial Assets			-	-
i) Investments	3,091.86	5,544.24	3,081.86	5,534.24
ii) Loans	36.02	30.70	36.02	30.70
iii) Other Financial Assets	385.25	288.34	385.25	288.34
d) Non-Current tax Assets (net)	109.71	116.65	122.96	116.65
e) Other Non-Current Assets	66.62	179.58	66.62	179.58
Total Non-Current Assets	9,614.18	13,652.31	11,038.11	13,642.32
2) Current Assets				
a) Inventories	6,995.14	7,608.89	6,995.14	7,608.89
b) Financial Assets			-	-
i) Investments	27,959.83	11,411.22	27,959.83	11,411.22
ii) Trade Receivables	7,461.63	8,585.98	7,461.63	8,585.98
iii) Cash & Cash Equivalents	1,087.82	734.30	1,087.93	734.53
iv) Bank Balances other than (iii) Cash & Cash Equivalents	1,782.05	158.17	1,790.06	166.18
v) Loans	2,176.74	10,037.86	25.79	10,037.86
vi) Other Financial Assets	404.96	339.93	404.96	339.93
c) Other Current Assets	452.32	447.89	452.47	447.89
Total Current Assets	48,320.49	39,324.24	46,177.81	39,332.48
Total Assets	57,934.67	52,976.55	57,215.92	52,974.80
EQUITY AND LIABILITIES				
Equity				
a) Equity Share Capital	1,200.34	1,200.34	1,200.34	1,200.34
b) Other Equity	53,025.45	47,749.98	52,283.46	47,747.94
Total Equity	54,225.79	48,950.32	53,483.80	48,948.28
Liabilities				
1) Non-Current Liabilities				
a) Provisions	45.12	27.01	45.12	27.01
b) Deferred Tax Liabilities (net)	818.56	887.25	818.74	886.83
Total Non-Current Liabilities	863.68	914.26	863.86	913.84
2) Current Liabilities				
a) Financial Liabilities				
i) Trade Payables				
- Dues of micro and small enterprises	285.46	322.26	285.46	322.97
- Dues of creditors other than micro and small enterprises	1,862.47	1,690.55	1,863.37	1,690.55
ii) Other Financial Liabilities	60.59	78.29	60.59	78.29
b) Provisions	110.87	94.16	110.87	94.16
c) Other Current Liabilities	525.81	793.22	547.97	793.23
d) Current Tax Liabilities (net)	-	133.49	-	133.49
Total Current Liabilities	2,845.20	3,111.97	2,868.26	3,112.68
Total Equity and Liabilities	57,934.67	52,976.55	57,215.92	52,974.80



JESWANI & RATHORE
Chartered Accountants

For Identification Purpose

May 23, 2025

To,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.

Scrip Code: 526586

Scrip ID: WIMPLAST

Sub: Declaration of Unmodified Audit Report pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

Dear Sir/ Madam,

In terms of the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. Jeswani & Rathore, Chartered Accountants (FRN: 104202W), Statutory Auditor of the Company, have issued an Audit Report with Unmodified opinion (i.e. unqualified) on Audited Financial Statements (Standalone and Consolidated) for the year ended 31st March, 2025.

Kindly take the same on your record.

Thanking you.

Yours faithfully,
For Wim Plast Limited


Madhusudan R. Jangid
Chief Financial Officer

