Admin. Off.: Cello House, Corporate Avenue, 'B' Wing, 1st Floor,
Sonawala Road, Goregaon (E), Mumbai - 400 063, (India).
• T.: (022) 2686 3426 / 2686 3427 / 2686 4630
• E : wimplast@celloworld.com
• W : www.cellowimplast.com, www.cellobubbleguard.com

cello Wim Plast Ltd.

(An ISO 9001: 2008 Company)

November 10, 2023

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

Scrip Code: 526586

Scrip ID: WIMPLAST

Sub : Outcome of the Board Meeting held on 10th November, 2023

Dear Sir/ Madam,

This is further to the Company's letter dated 2nd November, 2023, intimating the date of Board Meeting for consideration of Unaudited (Standalone & Consolidated) Financial Results for the second quarter and half year ended 30th September, 2023.

In terms of Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in their Meeting held today at the Corporate Office of the Company have inter alia, considered and unanimously:

Approved the Unaudited (Standalone and Consolidated) Financial Results of the Company for the second quarter and half year ended September 30, 2023 including Statement of Assets & Liabilities and Cash Flow Statement thereto (viz. UFR) pursuant to the Provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. The aforesaid UFR of the Company as approved by the Board and Limited Review Report (LRR) thereto, as issued by the Statutory Auditor of the Company, are being submitted herewith duly signed for taking on your record.

The extract of the UFR shall be published in the newspapers as per the relevant regulations.

The above information will also be made available on the Company's website: https://www.cellowimplast.com/

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The Meeting commenced at 12:30 p.m. and concluded at 7:00 p.m.

You are requested to take the above information on your record.

Thanking you.

Yours faithfully,
For Wim Plast Limited
DARSHA YASH ADODRA
Digitally signed by DARSHA YASH ADODRA
Date: 2023.11.10 19:05:44 +05'30'
Darsha Adodra
Company Secretary & Compliance Officer
(Mem. No.: F12831)

End: A/a

Wim Plast Limited

Regd.Office : Survey-No. 324/4 to 7 of Kachigam,Village Kachigam, Daman - 396 210.
Tel No : 022-26863426/3427/4630.
Website : www.cellowimplast.com,Email : wimplast@celloworld .com
CIN NO : L25209DD1988PLC001544

Unaudited Standalone Financial Results for the Quarter ended and half year ended September 30,2023. (₹ in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income						
(a) Revenue from Operations	7,971.16	7,793.04	7,886.43	15,764.20	15,925.36	32,942.57
(b) Other Income	860.83	385.13	340.23	1,245.97	527.00	1,028.58
Total Income	**8,832.00**	**8,178.17**	**8,226.66**	**17,010.17**	**16,452.36**	**33,971.15**
2. Expense						
(a) Cost of Materials Consumed	4,808.14	3,570.45	3,628.84	8,378.59	7,837.32	16,740.55
(b) Purchase of Traded Goods	522.70	468.91	563.26	991.61	1,090.59	2,344.24
(c) Change in Inventories of Finished Goods and Stock-in-Trade	(1,055.61)	276.64	533.26	(778.98)	633.90	426.23
(d) Employee Benefits Expense	685.59	684.20	658.52	1,369.79	1,283.86	2,516.49
(e) Finance Costs	3.10	3.31	3.26	6.41	6.75	11.00
(f) Depreciation / Amortisation Expense	299.84	297.78	371.26	597.62	737.74	1,428.16
(g) Other Expenses	1,667.78	1,280.51	1,192.25	2,948.29	2,375.81	5,061.57
Total Expenses	**6,931.54**	**6,581.79**	**6,950.65**	**13,513.33**	**13,965.96**	**28,528.23**
3. Profit before Exceptional Item & Tax	**1,900.46**	**1,596.38**	**1,276.02**	**3,496.84**	**2,486.39**	**5,442.92**
4. Exceptional Item	-	-	-			-
5. Profit Before Tax	**1,900.46**	**1,596.38**	**1,276.02**	**3,496.84**	**2,486.39**	**5,442.92**
6. Tax Expenses	437.99	400.55	316.03	838.54	618.45	1,364.65
7. Profit for the Period	**1,462.47**	**1,195.83**	**959.99**	**2,658.30**	**1,867.94**	**4,078.27**
8. Other Comprehensive Income (OCI)						
a) Items that will not be reclassified to Profit or Loss	(1.53)	(1.52)	7.08	(3.05)	14.15	(6.11)
- Income Tax Effect on above	0.38	0.38	(1.78)	0.77	(3.56)	1.54
b) Items that will be reclassified to Profit or Loss	45.98	14.94	85.44	60.93	85.44	(42.13)
- Income Tax Effect on above	(11.57)	(3.76)	(21.51)	(15.33)	(21.51)	10.60
9. Total Other Comprehensive Income (Net of tax)	**33.27**	**10.05**	**69.23**	**43.31**	**74.53**	**(36.10)**
10. Total Comprehensive Income for the period	**1,495.73**	**1,205.88**	**1,029.22**	**2,701.61**	**1,942.47**	**4,042.17**
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**	**1,200.34**
12. Other Equity						**43,156.83**
13. Earning Per Equity Share (EPS) (Face Value of ₹ 10/- each)						
a) Basic (in ₹)	**12.18**	**9.96**	**8.00**	**22.15**	**15.56**	**33.98**
b) Diluted (in ₹)	**12.18**	**9.96**	**8.00**	**22.15**	**15.56**	**33.98**

Notes:

1) The above Unaudited financial results have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") notified by the Ministry of Corporate Affairs under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 and amendments thereof.

2) The Audit Committee has reviewed the results and approved by the Board of Directors at their respective meeting held on November 10,2023.

WIM PLAST LTD.

3) Segment Reporting

(₹ in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1) Segment Revenue						
a) Plastics,furniture & allied products	7,940.84	7,793.04	7,352.22	15,733.88	14,973.84	31,842.15
b) Others (Moulds)	30.32	-	534.21	30.32	951.52	1,100.42
Revenue from the Operations	**7,971.16**	**7,793.04**	**7,886.43**	**15,764.20**	**15,925.36**	**32,942.57**
2) Segment Results						
a) Plastics,furniture & allied products	1,705.43	1,502.77	1,183.12	3,208.20	2,334.80	5,388.40
b) Others (Moulds)	0.76	(2.31)	56.27	(1.55)	162.54	183.33
c) Unallocated (Investment Income)	486.34	381.41	303.18	867.75	484.42	976.49
Segment Profit Before Interest & Tax	**2,192.53**	**1,881.87**	**1,542.57**	**4,074.40**	**2,981.76**	**6,548.22**
Less: Finance Cost	3.10	3.31	3.26	6.41	6.75	11.00
Less: Other Unallocable Expenses	288.97	282.18	263.29	571.15	488.62	1,094.30
Profit Before Tax	**1,900.46**	**1,596.38**	**1,276.02**	**3,496.84**	**2,486.39**	**5,442.92**
Less: Tax Expenses	437.99	400.55	316.03	838.54	618.45	1,364.65
Add: Other Comprehensive Income	33.27	10.05	69.23	43.31	74.53	(36.10)
Profit After Tax	**1,495.73**	**1,205.88**	**1,029.22**	**2,701.61**	**1,942.47**	**4,042.17**

Note on Segment

i) Business Segment

As per Ind AS108 " Operating Segments", the Company has indentified the reportable segment which is reviewed and evaluated by the Management.

ii) Segment assets and liabilities

The Company mainly deals in Plastic and Articles thereof , most of the asset and liabilities of the reportable segment are common/interchangeable, it is not practically possible to allocate. Hence segment asset and liabilities has not been presented in segment wise.

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

For and behalf of the Board of Director
Wim Plast Limited

WIM PLAST LTD.

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

Place : Mumbai
Date : November 10,2023

Wim Plast Limited

Regd.Office : Survey-No. 324/4 to 7 of Kachigam,Village Kachigam, Daman - 396 210.
Tel No : 022-26863426/3427/4630.
Website : www.cellowimplast.com,Email : wimplast@celloworld .com
CIN NO : L25209DD1988PLC001544

Unaudited Consolidated Financial Results for the Quarter ended and half year ended September 30,2023. (₹ in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income						
(a) Revenue from Operations	7,971.16	7,793.04	7,950.94	15,764.20	16,044.52	33,061.73
(b) Other Income	860.85	385.21	339.57	1,246.05	524.32	1,097.00
Total Income	**8,832.01**	**8,178.25**	**8,290.50**	**17,010.26**	**16,568.85**	**34,158.73**
2. Expense						
(a) Cost of Materials Consumed	4,808.14	3,570.45	3,628.84	8,378.59	7,837.32	16,740.55
(b) Purchase of Traded Goods	522.70	468.91	565.56	991.61	1,096.19	2,349.83
(c) Change in Inventories of Finished Goods and Stock-in-Trade	(1,055.61)	276.64	531.31	(778.98)	631.71	424.04
(d) Employee Benefits Expense	685.59	684.20	679.87	1,369.79	1,338.85	2,571.48
(e) Finance Costs	3.10	3.31	3.26	6.41	6.75	11.00
(f) Depreciation / Amortisation Expense	299.84	297.78	371.53	597.62	738.27	1,428.69
(g) Other Expenses	1,667.90	1,280.51	1,199.55	2,948.40	2,389.24	5,075.24
Total Expenses	**6,931.66**	**6,581.79**	**6,979.92**	**13,513.45**	**14,038.32**	**28,600.81**
3. Profit before Exceptional Item & Tax	**1,900.35**	**1,596.46**	**1,310.58**	**3,496.81**	**2,530.53**	**5,557.92**
4. Exceptional Item	-	-	-			-
5. Profit Before Tax	**1,900.35**	**1,596.46**	**1,310.58**	**3,496.81**	**2,530.53**	**5,557.92**
6. Tax Expenses	437.92	400.56	324.78	838.49	629.69	1,375.88
7. Profit for the Period	**1,462.43**	**1,195.90**	**985.80**	**2,658.32**	**1,900.84**	**4,182.04**
8.Profit atributable to Non Controlling interest	-	-	10.31	-	13.13	13.13
9.Profit after Non Controlling Interest	**1,462.43**	**1,195.90**	**975.49**	**2,658.32**	**1,887.71**	**4,168.91**
10. Other Comprehensive Income (OCI)						
a) Items that will not be reclassified to Profit or Loss	(1.53)	(1.52)	7.08	(3.05)	14.15	(6.11)
- Income Tax Effect on above	0.38	0.38	(1.78)	0.77	(3.56)	1.54
b) Items that will be reclassified to Profit or Loss	45.98	14.94	85.44	60.93	85.44	(42.13)
- Income Tax Effect on above	(11.57)	(3.76)	(21.51)	(15.33)	(21.51)	10.60
11. Total Other Comprehensive Income (Net of tax)	**33.27**	**10.05**	**69.23**	**43.31**	**74.53**	**(36.10)**
12. Total Comprehensive Income for the period	**1,495.70**	**1,205.95**	**1,044.72**	**2,701.63**	**1,962.24**	**4,132.80**
13. 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**	**1,200.34**
14. Other Equity						**43,154.90**
15. Earning Per Equity Share (EPS) (Face Value of ₹ 10/- each)						
a) Basic (in ₹)	**12.18**	**9.96**	**8.13**	**22.15**	**15.73**	**34.73**
b) Diluted (in ₹)	**12.18**	**9.96**	**8.13**	**22.15**	**15.73**	**34.73**

Notes:

1) The above Unaudited financial results have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") notified by the Ministry of Corporate Affairs under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 and amendments thereof.

2) The Audit Committee has reviewed the results and approved by the Board of Directors at their respective meeting held on November 10,2023.

WIM PLAST LTD.

3) Segment Reporting						(₹ in Lakhs)
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1) Segment Revenue						
a) Plastics,furniture & allied products	7,940.84	7,793.04	7,352.22	15,733.88	14,973.84	31,842.15
b) Others (Moulds)	30.32	-	598.72	30.32	1,070.68	1,219.58
Revenue from the Operations	**7,971.16**	**7,793.04**	**7,950.94**	**15,764.20**	**16,044.52**	**33,061.73**
2) Segment Results						
a) Plastics,furniture & allied products	1,728.23	1,479.85	1,183.12	3,208.08	2,334.80	5,388.40
b) Others (Moulds)	0.76	(2.31)	90.84	(1.55)	206.68	298.31
c) Unallocated (Investment Income)	486.34	381.49	303.18	867.83	484.42	976.49
Segment Profit Before Interest & Tax	**2,215.33**	**1,859.03**	**1,577.14**	**4,074.36**	**3,025.90**	**6,663.20**
Less: Finance Cost	3.10	3.31	3.26	6.41	6.75	11.00
Less: Other Unallocable Expenses	311.89	259.26	263.29	571.15	488.62	1,094.28
Profit Before Tax	**1,900.35**	**1,596.46**	**1,310.59**	**3,496.80**	**2,530.53**	**5,557.92**
Less: Tax Expenses	437.92	400.56	324.78	838.49	629.69	1,375.88
Add: Other Comprehensive Income	33.27	10.05	69.23	43.31	74.53	(36.10)
Less: Share of Non Controlling Interest	-	-	(10.31)	-	(13.13)	(13.13)
Profit After Tax	**1,495.70**	**1,205.95**	**1,044.72**	**2,701.63**	**1,962.24**	**4,132.80**

Note on Segment

i) Business Segment

As per Ind AS108 " Operating Segments", the Company has indentified the reportable segment which is reviewed and evaluated by the Management.

ii) Segment assets and liabilities

The Company mainly deals in Plastic and Articles thereof , most of the asset and liabilities of the reportable segment are common/interchangeable, it is not practically possible to allocate. Hence segment asset and liabilities has not been presented in segment wise.

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

For and behalf of the Board of Director
Wim Plast Limited

WIM PLAST LTD.

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

Place : Mumbai
Date : November 10,2023

Wim Plast Limited
CIN NO: L25209DD1988PLC001544
Balance sheet as at September 30, 2023
All amounts are ₹ in Lakhs unless otherwise stated

Particulars	Standalone		Consolidated	
	As at Sep 30, 2023	As at March 31, 2023	As at Sep 30, 2023	As at March 31, 2023
ASSETS				
1) Non-current assets				
a) Property, plant and equipment	7,301.31	7,434.07	7,301.31	7,434.07
b) Right-of-use assets	256.96	258.68	256.96	258.68
c) Financial assets			-	-
i) Investment	6,635.27	4,991.14	6,625.27	4,981.14
ii) Loans	57.23	32.67	57.23	32.67
iii) Other financial assets	203.23	198.93	203.23	198.93
d) Non-current tax assets (net)	80.33	108.92	80.33	108.92
e) Other non-current assets	224.66	79.98	224.66	79.98
Total non-current assets	**14,758.99**	**13,104.39**	**14,749.00**	**13,094.40**
2) Current assets				
a) Inventories	9,591.94	9,249.00	9,591.94	9,249.00
b) Financial assets			-	-
i) Investments	9,318.42	10,576.17	9,318.42	10,576.17
ii) Trade receivable	8,253.48	7,410.06	8,253.48	7,410.06
iii) Cash & cash equivalents	433.62	147.78	433.63	148.70
iv) Bank balances other than (iii) above	303.13	506.07	311.14	513.09
v) Loans	7,530.72	5,043.96	7,530.72	5,043.96
vi) Other financial assets	154.86	611.97	154.86	611.97
c) Other current assets	1,276.34	447.27	1,276.34	447.27
Total current assets	**36,862.51**	**33,992.28**	**36,870.54**	**34,000.22**
Asset classified as held for sale	-	1,544.40	-	1,544.40
Total assets	**51,621.50**	**48,641.07**	**51,619.54**	**48,639.00**
EQUITY & LIABILITIES				
Equity				
a) Equity share capital	1,200.34	1,200.34	1,200.34	1,200.34
b) Other equity	44,838.17	43,156.83	44,836.23	43,154.90
Total equity	**46,038.51**	**44,357.17**	**46,036.57**	**44,355.24**
Liabilities				
1) Non-current liabilities				
a) Provisions	106.74	89.70	106.74	89.70
b) Deferred tax liabilities (net)	837.12	781.27	836.73	780.88
Total non-current liabilities	**943.86**	**870.97**	**943.48**	**870.58**
2) Current liabilities				
a) Financial liabilities				
i) Trade payables				
- Dues of small enterprises and micro enterprises	177.44	344.15	177.79	344.39
- Dues of creditors other than small enterprises and micro enterprises	2,930.94	1,312.71	2,930.94	1,312.71
ii) Other financial liabilities	75.54	92.77	75.54	92.77
b) Provisions	128.35	85.37	128.35	85.37
c) Other current liabilities	1,326.88	1,577.93	1,326.88	1,577.93
d) Current Tax Liabilities	-	-	-	-
Total current liabilities	**4,639.14**	**3,412.93**	**4,639.49**	**3,413.18**
Total equity and liabilities	**51,621.50**	**48,641.07**	**51,619.54**	**48,639.00**

WIM PLAST LTD.

Wim Plast Limited
CIN NO: L25209DD1988PLC001544
Statement of Cashflow for the half year ended September 30,2023
All amounts are ₹ in Lakhs unless otherwise stated

Particulars	Standalone		Consolidated	
	September 30, 2023	March 31,2023	September 30, 2023	March 31,2023
Cash flows from operating activities				
Profit for the year	**3,496.84**	**5,442.92**	**3,496.81**	**5,557.92**
Adjustments for:				
Depreciation and amortization expense	597.62	1,428.16	597.62	1,428.69
(Profit) on sale of property, plant and equipment (net)	(372.31)	(9.36)	(372.31)	(9.36)
Net (gain) arising on sale of financial assets designated as at FVTPL	(658.09)	(268.32)	(658.14)	(268.32)
Net (gain) arising from fair value of financial assets desianated as at FVTPL	313.38	(213.50)	313.38	(213.50)
Gain on termination of lease		(13.08)		(13.08)
Provision for expected credit loss	39.88	-	39.88	
Provision for gratuity	21.00	35.15	21.00	35.15
Bad debt w/off		33.68		33.68
Net Gain due to loss of control of subsidiary				(70.88)
Dividends from equity investments	(30.45)	(61.40)	(30.45)	(61.40)
Foreign exchange gain	(4.69)	(12.67)	(4.69)	(10.32)
Rent Income	(1.20)	(2.40)	(1.20)	(1.20)
Interest income	(492.57)	(444.90)	(492.59)	(445.98)
Interest on lease liability		6.08		6.08
	2,909.41	**5,920.36**	**2,909.31**	**5,967.47**
Movements in working capital:				
(Increase)/Decrease in-Inventories	(342.95)	917.60	(342.95)	923.44
(Increase)/Decrease in-Trade Receivable	(878.62)	(616.92)	(878.62)	(285.03)
(Increase)/Decrease in-Other Non Current Assets	(144.68)	192.87	(144.68)	194.70
(Increase)/Decrease in-Other Current Assests	(829.07)	167.63	(829.07)	218.66
(Increase)/Decrease in-Other Financial Assets	452.82	(89.23)	452.82	(89.23)
Increase/(Decrease) in-Trade Payables	1,451.54	570.94	1,451.65	476.57
Increase/(Decrease) in-Other Financials Liabilities	(17.23)	(42.59)	(17.23)	(42.59)
Increase/(Decrease) in-Provisions	35.97	(9.28)	35.97	(9.28)
Increase/(Decrease) in-Other Current Liabilities	(251.06)	965.74	(251.06)	458.93
Cash generated from operations	**2,386.14**	**7,977.12**	**2,386.15**	**7,813.64**
Income taxes paid	(768.70)	(1,493.85)	(768.67)	(1,486.50)
Net cash generated by operating activities	**1,617.44**	**6,483.27**	**1,617.48**	**6,327.14**
Cash flows from investing activities				
Purchase of property, plant and equipment	(464.22)	(612.55)	(464.22)	(612.55)
Sale of property, plant and equipment	1,917.81	76.49	1,917.81	76.49
Sale / Derecognition of subsidiary		15.00		152.93
Payment to acquire financial assets	(10,043.52)	(9,610.44)	(10,043.52)	(9,610.44)
Proceeds from sale of financial assets	10,062.78	9,488.00	10,062.82	9,488.00
Loan given	(2,508.15)	(4,986.48)	(2,508.15)	(4,984.49)
Advances for financial assets		(300.00)		(300.00)
(Increase)/Decrease in other bank balance	202.94	(233.31)	201.95	(230.95)
Dividend on investments	30.45	61.40	30.45	61.40
Rent Income	1.20	2.40	1.20	1.20
Interest income	489.39	444.90	489.39	445.98
Net cash (used in)/generated by investing activities	**(311.32)**	**(5,654.59)**	**(312.27)**	**(5,512.43)**
Cash flows from financing activities				
Dividend paid	(1,020.28)	(960.27)	(1,020.28)	(960.27)
Payment of lease liability		(20.00)		(20.00)
Net cash (used in) financing activities	**(1,020.28)**	**(980.27)**	**(1,020.28)**	**(980.27)**
Net increase in cash and cash equivalents	**285.84**	**(151.59)**	**284.93**	**(165.56)**
Cash and cash equivalents at the beginning of the year	147.78	299.37	148.70	314.26
Cash and cash equivalents at the end of the year	**433.62**	**147.78**	**433.63**	**148.70**
				-

WIM PLAST LTD.

JESWANI & RATHORE
CHARTERED ACCOUNTANTS

408/C, NIRANJAN, 99, MARINE DRIVE, MUMBAI: 400002
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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Wim Plast Limited ("the Company") pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Wim Plast Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Wim Plast Limited** (the "Company") for the quarter and half year ended September 30, 2023 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India(ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review

JESWANI & RATHORE MUMBAI CHARTERED ACCOUNTANTS

procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jeswani & Rathore
Chartered Accountants
(FRN: 104202W)

JESWANI & RATHORE ★ CHARTERED ACCOUNTANTS ★ MUMBAI

per Dhiren K. Rathore
Partner
M.No: 115126
UDIN : 23115126BGYBWX3151

Place: Mumbai
Date: November 10, 2023

JESWANI & RATHORE
CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of Wim Plast Limited pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Wim Plast Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial result of **Wim Plast Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and half year ended September 30, 2023 ('the Statement'), being submitted by the Parent pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for

JESWANI & RATHORE MUMBAI CHARTERED ACCOUNTANTS

financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The statement includes the results of the Wim Plast Moulding Private Limited.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jeswani & Rathore
Chartered Accountants
(FRN: 104202W)

JESWANI & RATHORE MUMBAI CHARTERED ACCOUNTANTS

per Dhiren K.Rathore
Partner
M.No: 115126
UDIN : 23115126BGYBWY7303

Place: Mumbai
Date: November 10, 2023