

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 June 30, 2022.

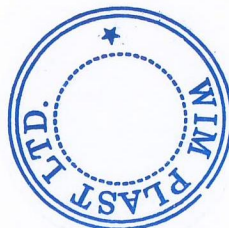
(₹ in Lakhs)

Particulars	Quarter Ended			Year ended
	30.06.2022	31.03.2022	30.06.2021	31.03.2022
	Unaudited	Audited	Unaudited	Audited
1. Income				
(a) Revenue from Operations	8,038.93	9,426.09	5,302.88	31,675.41
(b) Other Income	186.77	291.45	212.63	1,098.00
Total Income	8,225.70	9,717.54	5,515.51	32,773.41
2. Expense				
(a) Cost of Materials Consumed	4,043.19	4,592.02	3,066.38	15,911.96
(b) Purchase of Traded Goods	527.33	819.44	282.85	2,396.48
(c) Change in Inventories of Finished Goods and Stock-in-Trade	100.64	278.19	(321.91)	248.56
(d) Employee Benefits Expense	625.33	563.37	564.89	2,344.05
(e) Finance Costs	4.29	4.98	4.55	21.27
(f) Depreciation / Amortisation Expense	366.48	374.67	423.10	1,626.76
(g) Other Expenses	1,348.07	1,420.40	1,092.16	5,465.01
Total Expenses	7,015.33	8,053.07	5,112.02	28,014.09
3. Profit before Exceptional Item & Tax	1,210.38	1,664.47	403.49	4,759.32
4. Exceptional Item	-	-	-	-
5. Profit Before Tax	1,210.38	1,664.47	403.49	4,759.32
6. Tax Expenses	302.42	457.23	102.11	1,225.40
7. Profit for the Period	907.96	1,207.24	301.38	3,533.92
8. Other Comprehensive Income (OCI)				
a) Items that will not be reclassified to Profit or Loss	7.07	(6.15)	10.02	28.30
- Income Tax Effect on above	(1.78)	1.55	(2.52)	(7.12)
b) Items that will be reclassified to Profit or Loss	-	-	-	10.13
- Income Tax Effect on above	-	-	-	(2.55)
9. Total Other Comprehensive Income (Net of tax)	5.29	(4.60)	7.50	28.76
10. Total Comprehensive Income for the period	913.25	1,202.64	308.88	3,562.68
11. Paid up Equity Share Capital (Equity Shares of ₹ 10/- each)	1,200.34	1,200.34	1,200.34	1,200.34
12. Other Equity				40,074.92
13. Earning Per Equity Share (EPS) (Face Value of ₹ 10/- each)				
a) Basic (in ₹)	7.56	10.06	2.51	29.44
b) Diluted (in ₹)	7.56	10.06	2.51	29.44

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 August 10, 2022.



3) Segment Reporting

(₹ in Lakhs)

Particulars	Standalone			
	Quarter Ended		Year Ended	
	30.06.2022	31.03.2022	30.06.2021	31.03.2022
	Unaudited	Audited	Unaudited	Audited
1) Segment Revenue				
a) Plastics and Articles thereof.	6,916.90	8,093.56	4,236.65	28,825.21
b) Others	1,122.03	1,332.51	1,066.23	2,850.20
Revenue from the Operations	8,038.93	9,426.07	5,302.88	31,675.41
2) Segment Results				
a) Plastics and Articles thereof.	1,181.15	1,310.92	305.02	4,473.51
b) Others	253.04	493.72	290.76	1,209.48
Segment Profit Before Interest & Tax	1,434.20	1,804.64	595.78	5,682.99
Less: Finance Cost	4.29	4.99	4.55	21.27
Less: Other Unallocable Expenses	219.54	135.19	187.72	902.40
Profit Before Tax	1,210.38	1,664.47	403.49	4,759.32
Less: Tax Expenses	302.42	457.23	102.11	1,225.40
Add: Other Comprehensive Income	5.29	(4.60)	7.50	28.76
Profit After Tax	913.25	1,202.64	308.88	3,562.68

Note on Segment**i) Business Segment**

As per Ind AS108 "Operating Segments", the Company has identified 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

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

Place : Mumbai

Date : August 10, 2022

JESWANI & RATHORE

CHARTERED ACCOUNTANTS

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

TEL: +91 22 22816968/ 22834451/ 22819435

EMAIL: jeswani.rathore@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of 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 ended June 30, 2022 (the "Statement") attached herewith, 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 Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. 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 persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is



substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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 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)



Per Khubilal G. Rathore
Partner
M.No: 012807
UDIN: 22012807AOTRIJ9512
Place: Mumbai
Date: 10.08.2022

Wim Plast Limited

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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 June 30, 2022.

(₹ in Lakhs)

Particulars	Quarter Ended			Year Ended
	30.06.2022	31.03.2022	30.06.2021	31.03.2022
	Unaudited	Audited	Unaudited	Audited
1. Income				
(a) Revenue from Operations	8,093.59	9,455.58	4,993.12	31,875.14
(b) Other Income	184.76	289.74	212.09	1,096.40
Total Income	8,278.34	9,745.32	5,205.21	32,971.54
2. Expense				
(a) Cost of Materials Consumed	4,043.19	4,592.02	3,066.38	15,911.96
(b) Purchase of Traded Goods	530.63	820.06	283.80	2,490.42
(c) Change in Inventories of Finished Goods and Stock-in-Trade	100.39	279.18	(636.98)	248.08
(d) Employee Benefits Expense	658.98	608.60	602.43	2,496.25
(e) Finance Costs	4.29	5.03	4.52	21.40
(f) Depreciation / Amortisation Expense	366.74	374.93	423.36	1,627.81
(g) Other Expenses	1,354.16	1,434.14	1,096.69	5,499.00
Total Expenses	7,058.38	8,113.96	4,840.20	28,294.92
3. Profit before Exceptional Item & Tax	1,219.95	1,631.36	365.01	4,676.62
4. Exceptional Item	-	-	-	-
5. Profit Before Tax	1,219.95	1,631.36	365.01	4,676.62
6. Tax Expenses	304.90	448.27	92.43	1,204.12
7. Profit for the Period	915.05	1,183.09	272.58	3,472.50
8. Profit attributable to Non Controlling Interest	2.82	(9.61)	(11.54)	(23.77)
9. Profit after Non Controlling Interest	912.23	1,192.70	284.12	3,496.27
10. Other Comprehensive Income (OCI)				
a) Items that will not be reclassified to Profit or Loss	7.07	(6.15)	10.02	28.30
- Income Tax Effect on above	(1.78)	1.55	(2.52)	(7.12)
b) Items that will be reclassified to Profit or Loss	-	-	-	10.13
- Income Tax Effect on above	-	-	-	(2.55)
11. Total Other Comprehensive Income (Net of tax)	5.29	(4.60)	7.50	28.76
12. Total Comprehensive Income for the period	917.53	1,188.10	291.62	3,525.03
13. Paid up Equity Share Capital (Equity Shares of ₹ 10/- each)	1,200.34	1,200.34	1,200.34	1,200.34
14. Other Equity				39,982.36
15. Earning Per Equity Share (EPS) (Face Value of ₹ 10/- each)				
a) Basic (in ₹)	7.60	9.94	2.37	29.13
b) Diluted (in ₹)	7.60	9.94	2.37	29.13

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 August 10, 2022.



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3) Segment Reporting

(₹ in Lakhs)

Particulars	Consolidated			
	Quarter Ended			Year Ended
	30.06.2022	31.03.2022	30.06.2021	31.03.2022
	Unaudited	Audited	Unaudited	Audited
1) Segment Revenue				
a) Plastics and Articles thereof.	6,916.90	8,093.58	4,236.65	28,825.23
b) Others	1,176.69	1,362.00	756.47	3,049.91
Revenue from the Operations	8,093.59	9,455.58	4,993.12	31,875.14
2) Segment Results				
a) Plastics and Articles thereof.	1,181.15	1,310.93	305.02	4,473.50
b) Others	262.43	460.64	252.23	1,126.90
Segment Profit Before Interest & Tax	1,443.58	1,771.57	557.25	5,600.42
Less: Finance Cost	4.29	5.03	4.52	21.40
Less: Other Unallocable Expenses	219.33	135.18	187.72	902.40
Profit Before Tax	1,219.95	1,631.36	365.01	4,676.62
Less: Tax Expenses	304.90	448.27	92.43	1,204.12
Add: Other Comprehensive Income	5.29	(4.60)	7.50	28.76
Less: Share of Non Controlling Interest	(2.82)	9.61	11.54	23.77
Profit After Tax	917.53	1,188.10	291.62	3,525.03

Note on Segment

i) Business Segment

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

ii) Segment assets and liabilities

The Group's 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

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

Place : Mumbai

Date : August 10, 2022

JESWANI & RATHORE

CHARTERED ACCOUNTANTS

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EMAIL: jeswani.rathore@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of 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 Consolidated Financial Results of **WIM PLAST LIMITED** (the "Holding Company"), and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2022 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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. 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 persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular 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 following entities
 - a) Wim Plast Moldetipo Private Limited
 - b) Wim Plast Moulding Private Limited
5. 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 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 the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



Per Khubilal G. Rathore
Partner
M.No: 012807
UDIN: 22012807AOTRPG3864
Place: Mumbai
Date: 10.08.2022