

# 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, 2023

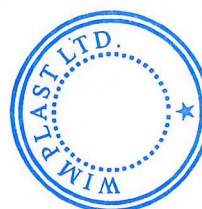
(₹ in Lakhs)

Particulars	Quarter Ended			Year ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	Unaudited	Audited	Unaudited	Audited
<b>1. Income</b>				
(a) Revenue from Operations	7,793.04	9,051.80	8,038.93	32,942.57
(b) Other Income	385.13	281.12	186.77	1,028.58
<b>Total Income</b>	<b>8,178.17</b>	<b>9,332.92</b>	<b>8,225.70</b>	<b>33,971.15</b>
<b>2. Expense</b>				
(a) Cost of Materials Consumed	3,570.45	5,163.37	4,124.01	16,740.55
(b) Purchase of Traded Goods	468.91	349.88	527.33	2,344.24
(c) Change in Inventories of Finished Goods and Stock-in-Trade	-	(167.36)	185.11	426.23
(d) Employee Benefits Expense	684.33	574.89	625.33	2,516.49
(e) Finance Costs	3.31	1.85	3.49	11.00
(f) Depreciation / Amortisation Expense	297.78	335.87	366.48	1,428.16
(g) Other Expenses	1,280.37	1,417.42	1,183.58	5,061.57
<b>Total Expenses</b>	<b>6,581.79</b>	<b>7,675.91</b>	<b>7,015.33</b>	<b>28,528.23</b>
<b>3. Profit before Exceptional Item &amp; Tax</b>	<b>1,596.38</b>	<b>1,657.01</b>	<b>1,210.38</b>	<b>5,442.92</b>
<b>4. Exceptional Item</b>	-	-	-	-
<b>5. Profit Before Tax</b>	<b>1,596.38</b>	<b>1,657.01</b>	<b>1,210.38</b>	<b>5,442.92</b>
<b>6. Tax Expenses</b>	400.55	407.16	302.42	1,364.65
<b>7. Profit for the Period</b>	<b>1,195.83</b>	<b>1,249.85</b>	<b>907.96</b>	<b>4,078.27</b>
<b>8. Other Comprehensive Income (OCI)</b>				
a) Items that will not be reclassified to Profit or Loss	(1.52)	(27.34)	7.07	(6.11)
- Income Tax Effect on above	0.38	6.88	(1.78)	1.54
b) Items that will be reclassified to Profit or Loss	14.94	(71.84)	-	(42.13)
- Income Tax Effect on above	(3.75)	18.08	-	10.60
<b>9. Total Other Comprehensive Income (Net of tax)</b>	<b>10.05</b>	<b>(74.22)</b>	<b>5.29</b>	<b>(36.10)</b>
<b>10. Total Comprehensive Income for the period</b>	<b>1,205.88</b>	<b>1,175.63</b>	<b>913.25</b>	<b>4,042.17</b>
<b>11. Paid up Equity Share Capital (Equity Shares of ₹ 10/- each)</b>	<b>1,200.34</b>	<b>1,200.34</b>	<b>1,200.34</b>	<b>1,200.34</b>
<b>12. Other Equity</b>				<b>43,156.83</b>
<b>13. Earning Per Equity Share (EPS) (Face Value of ₹ 10/- each)</b>				
a) Basic (in ₹)	<b>9.96</b>	<b>10.41</b>	<b>7.56</b>	<b>33.98</b>
b) Diluted (in ₹)	<b>9.96</b>	<b>10.41</b>	<b>7.56</b>	<b>33.98</b>

## 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 07, 2023.



*[Handwritten signature]*

3) Segment Reporting				(₹ in Lakhs)
Particulars	Quarter Ended			Year Ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	Unaudited	Audited	Unaudited	Audited
<b>1) Segment Revenue</b>				
a) Plastics, furniture & allied products	7,793.04	9,006.13	7,621.62	31,842.15
b) Others (Moulds)	-	45.66	417.31	1,100.41
<b>Revenue from the Operations</b>	<b>7,793.04</b>	<b>9,051.80</b>	<b>8,038.93</b>	<b>32,942.57</b>
	-	-	-	-
<b>2) Segment Results</b>				
a) Plastics, furniture & allied products	1,479.85	1,676.05	1,151.68	5,388.40
b) Others (Moulds)	(2.31)	15.68	106.27	183.33
c) Unallocated (Investment Income)	381.41	273.36	181.24	976.49
<b>Segment Profit Before Interest &amp; Tax</b>	<b>1,858.95</b>	<b>1,965.09</b>	<b>1,439.19</b>	<b>6,548.22</b>
Less: Finance Cost	3.31	1.85	3.49	11.00
Less: Other Unallocable Expenses	259.26	306.23	225.33	1,094.30
<b>Profit Before Tax</b>	<b>1,596.38</b>	<b>1,657.01</b>	<b>1,210.38</b>	<b>5,442.92</b>
	-	-	-	-
Less: Tax Expenses	400.55	407.16	302.42	1,364.65
Add: Other Comprehensive Income	10.05	(74.22)	5.29	(36.10)
<b>Profit After Tax</b>	<b>1,205.88</b>	<b>1,175.63</b>	<b>913.25</b>	<b>4,042.17</b>
	-	-	-	-

#### 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 07, 2023

*(Handwritten signature)*

# **JESWANI & RATHORE**

## **CHARTERED ACCOUNTANTS**

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

**TEL: +91 22 22816968/ 22834451/40066968**

**EMAIL: [jeswani.rathore@gmail.com](mailto:jeswani.rathore@gmail.com)**

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**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company pursuant to 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, 2023 (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. 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 the 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 have 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 from 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

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 stated in paragraph 3 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 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 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)**

DHIREN  
KHUBILAL  
RATHORE  
Date: 2023.08.07  
18:11:01 +05'30'

**Dhiren K. Rathore**

**Partner**

**M.No: 115126**

**UDIN: 23115126BGYBSC3231**

**Place: Mumbai**

**Date: 07.08.2023**



# 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 June 30, 2023

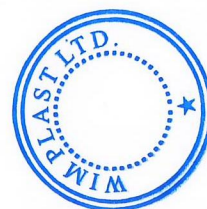
(₹ in Lakhs)

Particulars	Quarter Ended			Year Ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	Unaudited	Audited	Unaudited	Audited
<b>1. Income</b>				
(a) Revenue from Operations	7,793.04	9,051.80	8,093.59	33,061.73
(b) Other Income	385.21	352.21	184.76	1,097.00
<b>Total Income</b>	<b>8,178.25</b>	<b>9,404.01</b>	<b>8,278.34</b>	<b>34,158.73</b>
<b>2. Expense</b>				
(a) Cost of Materials Consumed	3,570.45	5,163.37	3,958.72	16,740.55
(b) Purchase of Traded Goods	468.91	349.88	530.63	2,349.83
(c) Change in Inventories of Finished Goods and Stock-in-Trade	276.64	(167.37)	184.86	424.03
(d) Employee Benefits Expense	684.33	574.89	658.98	2,571.48
(e) Finance Costs	3.31	1.85	3.48	11.00
(f) Depreciation / Amortisation Expense	297.78	335.87	366.74	1,428.69
(g) Other Expenses	1,280.37	1,417.66	1,354.97	5,075.24
<b>Total Expenses</b>	<b>6,581.79</b>	<b>7,676.14</b>	<b>7,058.38</b>	<b>28,600.81</b>
<b>3. Profit before Exceptional Item &amp; Tax</b>	<b>1,596.46</b>	<b>1,727.87</b>	<b>1,219.96</b>	<b>5,557.93</b>
<b>4. Exceptional Item</b>	-	-	-	-
<b>5. Profit Before Tax</b>	<b>1,596.46</b>	<b>1,727.87</b>	<b>1,219.96</b>	<b>5,557.93</b>
<b>6. Tax Expenses</b>	400.56	407.16	304.90	1,375.88
<b>7. Profit for the Period</b>	<b>1,195.90</b>	<b>1,320.71</b>	<b>915.06</b>	<b>4,182.05</b>
<b>8. Profit attributable to Non Controlling Interest</b>		-	2.82	13.13
<b>9. Profit after Non Controlling Interest</b>	<b>1,195.90</b>	<b>1,320.71</b>	<b>912.24</b>	<b>4,168.92</b>
<b>10. Other Comprehensive Income (OCI)</b>				
a) Items that will not be reclassified to Profit or Loss	(1.52)	(27.34)	7.07	(6.11)
- Income Tax Effect on above	0.38	6.88	(1.78)	1.54
b) Items that will be reclassified to Profit or Loss	14.94	(71.84)	-	(42.13)
- Income Tax Effect on above	(3.75)	18.08	-	10.60
<b>11. Total Other Comprehensive Income (Net of tax)</b>	<b>10.05</b>	<b>(74.22)</b>	<b>5.29</b>	<b>(36.10)</b>
<b>12. Total Comprehensive Income for the period</b>	<b>1,205.95</b>	<b>1,246.49</b>	<b>917.53</b>	<b>4,132.80</b>
<b>13. Paid up Equity Share Capital (Equity Shares of ₹ 10/-each)</b>	<b>1,200.34</b>	<b>1,200.34</b>	<b>1,200.34</b>	<b>1,200.34</b>
<b>14. Other Equity</b>				<b>43,154.90</b>
<b>15. Earning Per Equity Share (EPS) (Face Value of ₹ 10/- each)</b>				
a) Basic (in ₹)	<b>9.96</b>	<b>11.00</b>	<b>7.60</b>	<b>34.73</b>
b) Diluted (in ₹)	<b>9.96</b>	<b>11.00</b>	<b>7.60</b>	<b>34.73</b>

## 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 them by the Board of Directors at their respective meeting held on August 07, 2023.



3) Segment Reporting		(₹ in Lakhs)			
Particulars	Quarter Ended			Year Ended	
	30.06.2023	31.03.2023	30.06.2022	31.03.2023	
	Unaudited	Audited	Unaudited	Audited	
<b>1) Segment Revenue</b>					
a) Plastics,Furniture & allied Products	7,793.04	9,006.13	7,621.62	31,842.15	
b) Others (Moulds)	-	45.66	471.97	1,219.58	
<b>Revenue from the Operations</b>	<b>7,793.04</b>	<b>9,051.80</b>	<b>8,093.59</b>	<b>33,061.73</b>	
<b>2) Segment Results</b>					
a) Plastics,Furniture & allied Products	1,479.85	1,676.05	1,151.68	5,388.40	
b) Others (Moulds)	-2.31	86.55	115.86	298.31	
c) Unallocated (Investment Income)	381.49	273.36	181.24	976.49	
<b>Segment Profit Before Interest &amp; Tax</b>	<b>1,859.03</b>	<b>2,035.97</b>	<b>1,448.78</b>	<b>6,663.21</b>	
Less: Finance Cost	3.31	1.85	3.48	11.00	
Less: Unallocable Expenses	259.26	306.23	225.33	1,094.29	
<b>Profit Before Tax</b>	<b>1,596.46</b>	<b>1,727.87</b>	<b>1,219.97</b>	<b>5,557.92</b>	
Less: Tax Expenses	400.56	407.16	304.90	1,375.88	
Add: Other Comprehensive Income	10.05	(74.22)	5.29	(36.10)	
Less: Share of Non Controlling Interest	-	-	(2.82)	(13.13)	
<b>Profit After Tax</b>	<b>1,205.95</b>	<b>1,246.49</b>	<b>917.55</b>	<b>4,132.80</b>	

#### 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 07,2023

# **JESWANI & RATHORE**

## **CHARTERED ACCOUNTANTS**

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

**TEL: +91 22 22816968/ 22834451/ 40066968**

**EMAIL: [jeswani.rathore@gmail.com](mailto:jeswani.rathore@gmail.com)**

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**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company pursuant to 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 subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended June 30, 2023 (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. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 have 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 Holding Company's personnel

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 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 have 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 the 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)**

**DHIREN**  
**KHUBILAL**  
**RATHORE**

Digitally signed by  
DHIREN KHUBILAL  
RATHORE  
Date: 2023.08.07  
18:10:24 +05'30'

**Dhiren K. Rathore**

**Partner**

**M.No: 115126**

**UDIN: 23115126BGYBSD6536**

**Place: Mumbai**

**Date: 07.08.2023**