

November 13, 2019

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 of the Company held today

Dear Sir/ Madam,

This is further to the Company's letter dated 31st October, 2019, intimating the date of Board Meeting for consideration of Unaudited (Standalone & Consolidated) Financial Results for the second quarter and half-year ended September 30, 2019.

In terms of Regulation 30 read with Regulation 33 and other applicable provisions of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors of the Company in their Meeting held today i.e. Wednesday, November 13, 2019, at the Corporate Office of the Company have inter alia, considered and unanimously:

(i) approved the Unaudited (Standalone and Consolidated) Financial Results of the Company for the second quarter and half-year ended September 30, 2019

(ii) took on record the Limited Review Report of the Statutory Auditors thereon for the corresponding period and;

(iii) approved the statement of Assets & Liabilities along with Cash Flow Statement for the 6 months ended 30th September, 2019.

In terms of Regulation 33(3) of the SEBI Listing Regulations, we are enclosing herewith the same.

RH



We are arranging to publish the financial results in the newspapers as per the relevant regulations. The same are also available on the Company's website:
<http://www.cellowimplast.com>.

The Meeting commenced at 3:30 p.m. and concluded at 7:30 p.m.

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

Thanking you.

Yours faithfully,
For Wim Plast Limited

Darsha Adodra



Darsha Adodra
Company Secretary & Compliance Officer
ACS No.: 32331

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 Fax No 022-26863681

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

CIN NO : L25209DD1988PLC001544

Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2019.

(₹ in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income						
(a) Revenue from Operations	7,558.30	8,993.89	7,549.67	16,552.19	16,795.07	35,200.97
(b) Other Income	130.83	95.70	33.65	226.53	81.34	187.38
Total Income	7,689.13	9,089.59	7,583.32	16,778.72	16,876.41	35,388.35
2. Expense						
(a) Cost of Materials Consumed	3,734.52	3,481.06	3,842.56	7,215.58	8,554.80	17,183.46
(b) Purchase of Traded Goods	300.90	904.21	322.74	1,205.12	714.50	2,355.09
(c) Change in Inventories of Finished Goods and Stock-in-Trade	(151.57)	455.06	(2.75)	303.49	78.65	(97.51)
(d) Employee Benefits Expense	626.66	648.70	637.39	1,275.36	1,287.45	2,572.88
(e) Finance Costs	6.99	8.59	3.71	15.58	7.73	16.68
(f) Depreciation / Amortisation Expense	467.74	460.81	406.99	928.55	804.61	1,681.74
(g) Other Expenses	1,477.86	1,625.58	1,173.26	3,103.44	2,727.43	5,739.81
Total Expenses	6,463.11	7,584.01	6,383.90	14,047.12	14,175.17	29,452.16
3. Profit before Exceptional Item & Tax	1,226.02	1,505.58	1,199.42	2,731.60	2,701.24	5,936.19
4. Exceptional Item	-	-	-	-	-	-
5. Profit Before Tax	1,226.02	1,505.58	1,199.42	2,731.60	2,701.24	5,936.19
6. Tax Expenses	127.56	206.20	402.80	333.76	908.57	2,010.47
7. Profit for the Period	1,098.46	1,299.38	796.62	2,397.84	1,792.67	3,925.72
8. Other Comprehensive Income (OCI)						
- Items that will not be reclassified to Profit or Loss	(0.43)	(0.43)	6.44	(0.87)	7.48	(1.74)
- Income Tax Effect on above	0.13	0.13	(2.25)	0.25	(2.62)	0.61
9. Total Other Comprehensive Income (Net of tax)	(0.30)	(0.30)	4.19	(0.61)	4.86	(1.13)
10. Total Comprehensive Income for the period	1,098.16	1,299.08	800.81	2,397.23	1,797.53	3,924.59
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						31,402.51
13. Earning Per Equity Share (EPS) (Face Value of ₹ 10/- each)						
a) Basic (in ₹)	9.15	10.83	6.64	19.98	14.93	32.71
b) Diluted (in ₹)	9.15	10.83	6.64	19.98	14.93	32.71

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 above results and the Board of Directors has approved the above results and its release at their respective meetings held on November 13, 2019. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.

3. Segment Reporting

(₹ in Lakhs)

Particulars	Standalone					
	Quarter Ended			Half Year ended		Year Ended
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1) Segment Revenue						
a) Plastics and Articles thereof.	7,200.73	7,534.40	7,114.79	14,735.13	15,564.67	31,730.05
b) Others	357.57	1,459.49	434.88	1,817.06	1,230.40	3,470.92
Revenue from the Operations	7,558.30	8,993.89	7,549.67	16,552.19	16,795.07	35,200.97
2) Segment Results						
a) Plastics and Articles thereof.	1,446.39	1,403.29	1,594.81	2,849.68	3,448.85	6,672.53
b) Others	(93.24)	206.12	(158.94)	112.88	(265.35)	150.25
Segment Profit Before Interest & Tax	1,353.15	1,609.41	1,435.87	2,962.56	3,183.50	6,822.78
Less: Finance Cost	6.99	8.59	3.71	15.58	7.73	16.68
Less: Other Unallocable Expenses (Net of Income)	120.14	95.24	232.74	215.38	474.54	869.91
Profit Before Tax	1,226.02	1,505.58	1,199.42	2,731.60	2,701.23	5,936.19
Less: Tax Expenses	127.56	206.20	402.80	333.76	908.57	2,010.47
Add: Other Comprehensive Income	(0.30)	(0.30)	4.19	(0.61)	4.87	(1.13)
Profit After Tax	1,098.16	1,299.08	800.81	2,397.23	1,797.53	3,924.59

Note on Segment

i) Segment Business

As per Indian Accounting Standard 108 "Operating Segments", the Operating segments are identified on financial information which is regularly reviewed by the managing Director/ Decision Maker. Accordingly the information has been presented along with these business segment.

ii) Segment assets and liabilities

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

4. The Company elected to exercise the option permitted under section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) ordinance, 2019. Accordingly, the Company has recognized Provision for Income Tax for the six months ended September 30, 2019 and measured its Deferred Tax Assets basis the rate prescribed in the said section. The full impact of this change has been recognized in the statement of Profit and Loss for the current quarter ended September 30, 2019.

5. 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
(Managing Director)
(Din - 0027527)



Place : Mumbai

Date : November 13, 2019

Wim Plast Limited

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

Tel No : 022-26863426/3427/4630 Fax No 022-26863681

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

CIN NO : L25209DD1988PLC001544

Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30 ,2019.

(₹ in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income						
(a) Revenue from Operations	7,698.77	9,196.72	7,903.15	16,895.49	17,838.33	37,256.41
(b) Other Income	130.38	95.42	37.45	225.80	88.98	197.46
Total Income	7,829.15	9,292.14	7,940.60	17,121.29	17,927.31	37,453.87
2. Expense						
(a) Cost of Materials Consumed	3,734.52	3,481.06	3,842.56	7,215.58	8,554.80	17,183.46
(b) Purchase of Traded Goods	267.00	922.50	985.20	1,189.50	1,969.30	4,329.81
(c) Change in Inventories of Finished Goods and Stock-in-Trade	(17.65)	454.42	(372.30)	436.77	(290.90)	(231.14)
(d) Employee Benefits Expense	664.23	691.38	680.12	1,355.61	1,375.45	2,753.84
(e) Finance Costs	7.03	8.70	3.72	15.73	7.76	17.08
(f) Depreciation / Amortisation Expense	467.78	460.84	407.02	928.62	804.68	1,681.88
(g) Other Expenses	1,484.58	1,762.94	1,183.53	3,247.52	2,747.04	5,785.12
Total Expenses	6,607.49	7,781.84	6,729.85	14,389.33	15,168.13	31,520.05
3. Profit before Exceptional Item & Tax	1,221.66	1,510.30	1,210.75	2,731.96	2,759.18	5,933.82
4. Exceptional Item	-	-	-	-	-	-
5. Profit Before Tax	1,221.66	1,510.30	1,210.75	2,731.96	2,759.18	5,933.82
6. Tax Expenses	126.42	207.41	405.43	333.83	923.60	2,010.13
7. Profit for the Period	1,095.24	1,302.89	805.32	2,398.13	1,835.58	3,923.69
8. Profit attributable to Non Controlling Interest	(1.29)	1.40	3.48	0.11	17.17	(0.81)
9. Profit after Non Controlling Interest	1,096.53	1,301.49	801.84	2,398.02	1,818.41	3,924.50
10. Other Comprehensive Income (OCI)						
- Items that will not be reclassified to Profit or Loss	(0.44)	(0.43)	6.43	(0.87)	7.48	(1.74)
- Income Tax Effect on above	0.12	0.13	(2.25)	0.25	(2.62)	0.61
11. Total Other Comprehensive Income (Net of tax)	(0.32)	(0.30)	4.18	(0.62)	4.86	(1.13)
12. Total Comprehensive Income for the period	1,096.21	1,301.19	806.02	2,397.40	1,823.27	3,923.37
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						31,386.78
15. Earning Per Equity Share (EPS) (Face Value of ₹ 10/- each)						
a) Basic (in ₹)	9.12	10.85	6.71	19.98	15.29	32.69
b) Diluted (in ₹)	9.12	10.85	6.71	19.98	15.29	32.69

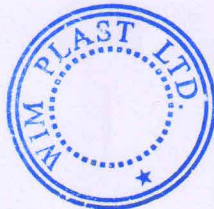
Notes:

- 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.
- The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on November 13, 2019. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.

3. Segment Reporting

(₹ in Lakhs)

Particulars	Consolidated					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1) Segment Revenue						
a) Plastics and Articles thereof.	7,200.73	7,534.40	7,114.79	14,735.13	15,564.67	31,730.05
b) Others	498.04	1,662.32	788.36	2,160.36	2,273.66	5,526.36
Revenue from the Operations	7,698.77	9,196.72	7,903.15	16,895.49	17,838.33	37,256.41
2) Segment Results						
a) Plastics and Articles thereof.	1,446.39	1,403.29	1,594.81	2,849.68	3,448.85	6,672.53
b) Others	(97.56)	210.95	(147.60)	113.39	(207.38)	148.28
Segment Profit Before Interest & Tax	1,348.83	1,614.24	1,447.21	2,963.07	3,241.47	6,820.81
Less: Finance Cost	7.03	8.70	3.72	15.73	7.76	17.08
Less: Other Unallocable Expenses (Net of Income)	120.14	95.24	232.74	215.38	474.54	869.91
Profit Before Tax	1,221.66	1,510.30	1,210.75	2,731.96	2,759.17	5,933.82
Less: Tax Expenses	126.42	207.41	405.43	333.83	923.60	2,010.13
Add: Other Comprehensive Income	(0.32)	(0.30)	4.18	(0.62)	4.86	(1.13)
Less: Share of Non Controlling Interest	1.29	(1.40)	(3.48)	(0.11)	-17.17	0.81
Profit After Tax	1,096.21	1,301.19	806.02	2,397.40	1,823.26	3,923.37



Note on Segment**i) Segment Business**

As per Indian Accounting Standard 108 "Operating Segments", the Operating segments are identified on financial information which is regularly reviewed by the managing Director/ Decision Maker. Accordingly the information has been presented along with these business segment.

ii) Segment assets and liabilities

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

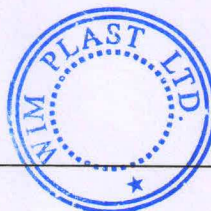
4. The Company elected to exercise the option permitted under section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) ordinance, 2019. Accordingly, the Company has recognized Provision for Income Tax for the six months ended September 30, 2019 and re-measured its Deferred Tax Assets basis the rate prescribed in the said section. The full impact of this change has been recognized in the statement of Profit and Loss for the current quarter ended September 30, 2019.

5. The Consolidated financial results for the quarter and half year ended September 30, 2018 were not subjected to limited review by the statutory auditors and same has been prepared by the management.

6. 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
(Managing Director)
(Din - 0027527)

Place : Mumbai

Date : November 13, 2019

WIM PLAST LIMITED

BALANCE SHEET

Standalone

Consolidated

As at September 30, 2019.

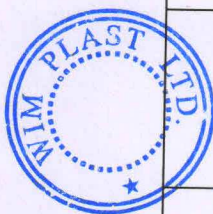
Particulars	(Rs. In Lakhs)		(Rs. In Lakhs)	
	As at Sept 30, 2019	As at Mar 31, 2019 (Audited)	As at Sept 30, 2019	As at Mar 31, 2019 (Audited)
ASSETS				
1) Non-Current Assets				
a) Property, Plant and Equipment	13,467.99	13,525.55	13,468.08	13,525.71
b) Capital Work-in-Progress	35.53	2.96	35.53	2.96
c) Financial Assets				
i) Investment in Subsidiary	15.00	15.00	-	-
ii) Loans	9.28	5.69	9.28	5.69
iii) Other Financial Assets	92.41	91.83	92.41	91.83
d) Other Non-Current Assets	301.40	376.35	302.24	378.30
e) Current Tax Assets (Net)	60.97	-	88.11	-
Total Non-Current Assets	13,982.58	14,017.38	13,995.65	14,004.49
2) Current Assets				
a) Inventories	9,376.75	9,686.68	9,377.09	9,820.31
b) Financial Assets				
i) Investments	6,865.87	3,865.42	6,865.87	3,865.42
ii) Trade Receivable	6,461.75	7,781.72	6,967.47	7,633.80
iii) Cash & Cash Equivalents	315.80	379.53	491.03	386.31
iv) Loans	19.91	21.71	19.91	21.71
v) Other Financial Assets	5.97	6.70	5.97	6.70
c) Other Current Assets	788.55	626.08	984.69	644.23
Total Current Assets	23,834.60	22,367.84	24,712.03	22,378.48
Total Assets	37,817.18	36,385.22	38,707.68	36,382.97
EQUITY & LIABILITIES				
Equity				
a) Equity Share Capital	1,200.34	1,200.34	1,200.34	1,200.34
b) Other Equity	32,786.80	31,402.50	32,771.22	31,386.77
c) Non Controlling Interest			(0.38)	(0.50)
Total Equity	33,987.14	32,602.84	33,971.18	32,586.60
Liabilities				
1) Non-Current Liabilities				
a) Provisions	59.77	47.36	59.77	47.36
b) Deferred Tax Liabilities(Net)	919.09	1,265.33	909.94	1,256.11
Total Non-Current Liabilities	978.86	1,312.69	969.71	1,303.47
2) Current Liabilities				
a) Financial Liabilities				
i) Trade Payables				
a) Total outstanding due of MSME	104.72	116.63	104.72	116.63
b) Total outstanding due of Creditors other than MSME	1,255.82	1,097.65	1,341.32	1,152.30
ii) Other Financial Liabilities	816.03	616.64	819.17	617.35
b) Other Current Liabilities	521.64	472.62	1,348.61	443.55
c) Provisions	152.97	106.28	152.97	106.68
d) Current Tax Liabilities(Net)	-	59.87	-	56.38
Total Current Liabilities	2,851.18	2,469.70	3,766.79	2,492.89
Total Equity and Liabilities	37,817.18	36,385.22	38,707.68	36,382.97



Cashflow Statement

for the half year ended September 30, 2019.

Particulars	Standalone		Consolidated	
	(₹ in Lakhs)		(₹ in Lakhs)	
	Sep 30, 2019	Mar 31, 2019	Sep 30, 2019	Mar 31, 2019
CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before tax and exceptional item	2,731.60	5,936.19	2,731.95	5,933.82
Add : Adjusted For				
Depreciation	928.55	1,681.74	928.62	1,681.88
Provision for Doubtful Debts	-	18.62	-	18.62
Bad Debts W/off	-	0.37	-	0.37
Provision for Gratuity	13.50	6.52	13.50	6.52
	942.05	1,707.25	942.12	1,707.39
	3,673.65	7,643.44	3,674.07	7,641.21
Less : Adjusted For				
Interest Income	4.77	10.42	5.24	15.93
Fair Value of Loans and Deposits	1.00	2.84	1.00	2.84
Foreign Exchange gain/(loss)	(3.12)	6.26	(3.56)	12.02
Mould Hire Charges	-	6.04	-	6.04
Lease Rent Paid	15.00		15.00	
Profit on Sale of Property, Plant & Equipment	17.44	2.40	17.44	2.40
Fair Value of Investment through Profit or Loss	186.22	52.19	186.22	52.19
Profit on Redemption of Mutual Fund Units	15.90	104.81	15.90	104.81
	237.21	184.96	237.24	196.23
Operating profit before Working Capital Changes	3,436.44	7,458.48	3,436.83	7,444.98
Adjustments for:				
Inventories	309.94	607.50	443.22	473.87
Trade Receivable	1,316.85	(1,234.44)	662.76	(814.63)
Loans Given	(1.09)	10.70	(1.09)	10.69
Other Non Current Assets	74.95	(108.12)	76.05	(108.95)
Other Current Assets	(162.47)	517.69	(340.46)	912.61
Other Financial Assets	0.46	(6.32)	0.46	(6.32)
Trade Payables	146.25	(228.69)	177.12	(193.58)
Other Financial Liabilities	53.77	221.03	56.20	220.97
Provisions	45.00	(39.97)	44.60	(39.56)
Other Current Liabilities	49.02	33.15	905.06	(923.33)
	1,832.68	(227.47)	2,023.92	(468.23)
Cash Generated from Operations	5,269.12	7,231.01	5,460.75	6,976.75
Direct Taxes paid (Net)	(800.84)	(1,840.11)	(824.49)	(1,842.86)
Net Cash Flow From Operating Activities (A)	4,468.28	5,390.90	4,636.26	5,133.89
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant and Equipments	(744.44)	(2,742.06)	(744.44)	(2,742.06)
Proceed from disposal of Property, Plant and Equipments	18.95	8.51	18.95	8.51
(Purchase)/Proceed from Investments	(2,798.34)	(1,862.62)	(2,798.34)	(1,862.62)
Mould Hire Charges	-	6.04	-	6.04
Interest Income	4.77	10.42	5.24	15.93
Net Cash flow used in Investing Activities (B)	(3,519.06)	(4,579.71)	(3,518.59)	(4,574.20)
CASH FLOW FROM FINANCING ACTIVITIES				
Dividend Paid	(840.24)	(840.24)	(840.24)	(840.24)
Dividend Tax Paid	(172.71)	(172.71)	(172.71)	(172.71)
Net Cash Flow used in Financing Activities (C)	(1,012.95)	(1,012.95)	(1,012.95)	(1,012.95)
Net Increase/(Decrease) In Cash & Cash Equivalents(A+B+C)	(63.73)	(201.76)	104.72	(453.26)
Opening Balance of Cash and Cash Equivalents	379.53	581.29	386.31	839.57
Closing Balance of Cash and Cash Equivalents	315.80	379.53	491.03	386.31



JESWANI & RATHORE

CHARTERED ACCOUNTANTS

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

TEL: 22816968/34451, TELFAX: 22819435

EMAIL: jeswanirathore@gmail.com

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**Review Report to
The Board of Directors
Wim Plast Limited**

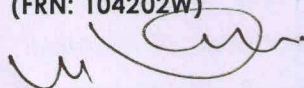
1. We have reviewed the accompanying statement of unaudited standalone financial results of **Wim Plast Limited** (the "Company"), which includes Joint Operations for the quarter ended September 30, 2019 and year to date from April 01, 2019 to September 30, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation"). Attention is drawn to the fact that the figures for net cash inflows for the corresponding period from April 01, 2018 to September 30, 2018, as reported in these unaudited standalone financial results have been approved by the Board of Directors of the Company, but have not been subjected to review.
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, (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. 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 recognised accounting practices and policies 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 K.L Rathore
Partner

M.No: 012807

UDIN : 19012807AAAABQ8681

Place: Mumbai

Date: November 13, 2019

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 the Company Pursuant to the Regulation 33 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 ended September 30, 2019 and year to date from April 1, 2019 to September 30, 2019 ('the Statement'), attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation"). Attention is drawn to the fact that the consolidated figures for the net cash inflows for the corresponding period from April 01, 2018 to September 30, 2018, as reported in these unaudited consolidated financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
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, (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. 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/CMDI/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 company has a Subsidiary, "Wim Plast Moldetipo 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 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, 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 K.L Rathore
Partner
M.No: 012807
UDIN : 19012807AAAABR6662

Place: Mumbai
Date: November 13, 2019