

November 10, 2020

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 30th October, 2020, intimating the date of Board Meeting for consideration of Unaudited (Standalone & Consolidated) Financial Results for the second quarter and half-year ended September 30, 2020.

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. Tuesday, November 10, 2020, 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, 2020

(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, 2020.

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

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 4:00 p.m. and concluded at 6.30 p.m.

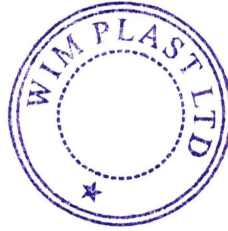
You are requested to take the above information on your record.

Thanking you.

Yours faithfully,

For Wim Plast Limited


(Madhusudan Jangid)
Chief Financial Officer



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 & Half Year Ended September 30, 2020.

(₹ in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income						
(a) Revenue from Operations	6,059.18	2,320.13	7,558.30	8,379.31	16,552.19	31,709.23
(b) Other Income	173.73	252.97	130.83	426.70	226.53	790.21
Total Income	6,232.91	2,573.11	7,689.13	8,806.01	16,778.72	32,499.44
2. Expense						
(a) Cost of Materials Consumed	2,803.12	749.20	3,734.52	3,552.32	7,215.58	15,331.46
(b) Purchase of Traded Goods	54.65	124.82	300.90	179.47	1,205.12	1,361.51
(c) Change in Inventories of Finished Goods and Stock-in-Trade	323.08	486.59	(151.57)	809.67	303.49	(229.02)
(d) Employee Benefits Expense	451.53	348.16	626.66	799.68	1,275.36	2,433.03
(e) Finance Costs	4.37	4.19	6.99	8.56	15.58	24.63
(f) Depreciation / Amortisation Expense	457.12	455.37	467.74	912.49	928.55	1,849.67
(g) Other Expenses	1,186.97	597.93	1,477.86	1,784.91	3,103.44	6,106.70
Total Expenses	5,280.84	2,766.26	6,463.11	8,047.10	14,047.12	26,877.98
3. Profit before Exceptional Item & Tax	952.07	(193.16)	1,226.03	758.92	2,731.61	5,621.47
4. Exceptional Item	-	-	-	-	-	-
5. Profit Before Tax	952.07	(193.16)	1,226.03	758.92	2,731.61	5,621.47
6. Tax Expenses	256.68	(50.86)	127.56	205.82	333.76	1,093.78
7. Profit for the Period	695.39	(142.30)	1,098.46	553.10	2,397.84	4,527.68
8. Other Comprehensive Income (OCI)						
a) Items that will not be reclassified to Profit or Loss	(4.46)	(4.46)	(0.43)	(8.92)	(0.87)	(17.83)
- Income Tax Effect on above	1.12	1.12	0.13	2.24	0.25	4.49
b) Items that will reclassified to Profit or Loss	-	(36.03)	-	(36.03)	-	-
- Income Tax Effect on above	-	9.07	-	9.07	-	-
9. Total Other Comprehensive Income (Net of tax)	(3.34)	(30.30)	(0.32)	(33.64)	(0.61)	(13.34)
10. Total Comprehensive Income for the period	692.05	(172.60)	1,098.16	519.46	2,397.23	4,514.33
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						33,890.96
13. Earning Per Equity Share (EPS) (Face Value of ₹ 10/- each)						
a) Basic (in ₹)	5.79	(1.19)	9.15	4.61	19.98	37.72
b) Diluted (in ₹)	5.79	(1.19)	9.15	4.61	19.98	37.72

Notes:

1) The above Audited 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 outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operations and revenue during the quarter were impacted due to COVID-19. The Company has taken into account the possible impact of COVID-19 in preparation of the unaudited standalone financial results, including its assessment of recoverable value of its assets based on internal and external information upto the date of approval of these unaudited standalone financial results and current indicators of future economic conditions.

3) 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 10, 2020.



4) Segment Reporting

(₹ in Lakhs)

Particulars	Standalone					
	Quarter Ended		Half Year Ended			Year Ended
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1) Segment Revenue			-			
a) Plastics and Articles thereof.	5,679.11	2,043.19	7,200.73	7,722.30	14,735.13	27,850.81
b) Others	380.07	276.94	357.57	657.01	1,817.06	3,858.42
Revenue from the Operations	6,059.18	2,320.13	7,558.30	8,379.31	16,552.19	31,709.23
2) Segment Results						
a) Plastics and Articles thereof.	1,216.83	(56.08)	1,446.39	1,160.75	2,849.68	5,618.08
b) Others	(219.22)	(203.90)	(93.24)	(423.12)	112.88	416.18
Segment Profit Before Interest & Tax	997.61	(259.98)	1,353.15	737.63	2,962.56	6,034.26
Less: Finance Cost	4.37	4.19	6.99	8.56	15.58	24.63
Less: Other Unallocable Expenses (Net of Income)	41.16	(71.01)	120.14	(29.85)	215.38	388.16
Profit Before Tax	952.07	(193.16)	1,226.03	758.92	2,731.61	5,621.47
Less: Tax Expenses	256.68	(50.86)	127.56	205.82	333.76	1,093.78
Add: Other Comprehensive Income	(3.34)	(30.30)	(0.30)	(33.64)	(0.61)	(13.34)
Less: Share of Non Controlling Interest						
Profit After Tax	692.05	(172.60)	1,098.16	519.46	2,397.23	4,514.33

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.

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
(Chairman & Managing Director)
(Din - 0027527)

Place : Mumbai

Date : November 10, 2020

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 & Half Year Ended September 30, 2020.

(₹ in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income						
(a) Revenue from Operations	6,580.17	2,327.92	7,698.77	8,908.08	16,895.49	32,160.29
(b) Other Income	175.21	252.79	130.38	428.00	225.80	788.80
Total Income	6,755.38	2,580.71	7,829.15	9,336.08	17,121.29	32,949.09
2. Expense						
(a) Cost of Materials Consumed	2,803.12	749.20	3,734.52	3,552.32	7,215.58	15,331.46
(b) Purchase of Traded Goods	264.28	137.44	267.00	401.71	1,189.50	1,832.45
(c) Change in Inventories of Finished Goods and Stock-in-Trade	588.22	477.83	(17.65)	1,066.06	436.77	(407.32)
(d) Employee Benefits Expense	490.47	376.16	664.23	866.63	1,355.61	2,591.87
(e) Finance Costs	4.42	4.19	7.03	8.61	15.73	24.83
(f) Depreciation / Amortisation Expense	457.39	455.50	467.78	912.89	928.62	1,849.89
(g) Other Expenses	1,213.45	599.55	1,484.58	1,812.98	3,247.52	6,149.98
Total Expenses	5,821.35	2,799.87	6,607.50	8,621.20	14,389.33	27,373.16
3. Profit before Exceptional Item & Tax	934.03	(219.16)	1,221.66	714.88	2,731.96	5,575.93
4. Exceptional Item	-	-	-	-	-	-
5. Profit Before Tax	934.03	(219.16)	1,221.66	714.88	2,731.96	5,575.93
6. Tax Expenses	252.23	(58.18)	126.42	194.05	333.83	1,081.94
7. Profit for the Period	681.80	(160.98)	1,095.23	520.83	2,398.13	4,493.99
8. Profit attributable to Non Controlling Interest	(5.43)	(7.48)	(1.29)	(12.91)	0.11	(13.48)
9. Profit after Non Controlling Interest	687.23	(153.50)	1,096.52	533.74	2,398.02	4,507.47
10. Other Comprehensive Income (OCI)						
a) Items that will not be reclassified to Profit or Loss	(4.46)	(4.46)	(0.44)	(8.92)	(0.87)	(17.83)
- Income Tax Effect on above	1.12	1.12	0.12	2.24	0.25	4.49
b) Items that will reclassified to Profit or Loss	-	(36.03)	-	(36.03)	-	-
- Income Tax Effect on above	-	9.07	-	9.07	-	-
11. Total Other Comprehensive Income (Net of tax)	(3.34)	(30.30)	(0.32)	(33.62)	(0.62)	(13.34)
12. Total Comprehensive Income for the period	683.89	(183.80)	1,096.21	500.11	2,397.40	4,494.13
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						33,855.01
15. Earning Per Equity Share (EPS) (Face Value of ₹ 10/- each)						
a) Basic (in ₹)	5.68	(1.34)	9.12	4.34	19.98	37.44
b) Diluted (in ₹)	5.68	(1.34)	9.12	4.34	19.98	37.44

Notes:

1) The above Audited 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 outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operations and revenue during the current quarter were impacted due to COVID-19. The Company has taken into account the possible impact of COVID-19 in preparation of the unaudited standalone financial results, including its assessment of recoverable value of its assets based on internal and external information upto the date of approval of these unaudited consolidated financial results and current indicators of future economic conditions.

3) 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 10, 2020.



4) Segment Reporting

(₹ in Lakhs)

Particulars	Consolidated					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1) Segment Revenue						
a) Plastics and Articles thereof.	5,679.12	2,043.19	7,200.73	7,722.30	14,735.13	27,850.81
b) Others	901.05	284.73	498.04	1,185.78	2,160.36	4,309.48
Revenue from the Operations	6,580.17	2,327.92	7,698.77	8,908.08	16,895.49	32,160.29
2) Segment Results						
a) Plastics and Articles thereof.	1,216.82	(56.08)	1,446.39	1,160.75	2,849.68	5,618.08
b) Others	(237.21)	(229.91)	(97.56)	(467.12)	113.39	370.86
Segment Profit Before Interest & Tax	979.61	(285.99)	1,348.83	693.63	2,963.07	5,988.94
Less: Finance Cost	4.42	4.19	7.03	8.61	15.73	24.83
Less: Other Unallocable Expenses (Net of Income)	41.16	(71.02)	120.14	-29.85	215.38	388.17
Profit Before Tax	934.03	(219.16)	1,221.66	714.88	2,731.96	5,575.93
Less: Tax Expenses	252.23	(58.18)	126.42	194.05	333.83	1,081.94
Add: Other Comprehensive Income	(3.34)	(30.30)	(0.32)	(33.62)	(0.62)	(13.34)
Less: Share of Non Controlling Interest	5.43	7.48	1.29	12.91	-0.11	13.48
Profit After Tax	683.89	-183.80	1,096.21	500.11	2,397.40	4,494.13

Note on Segment

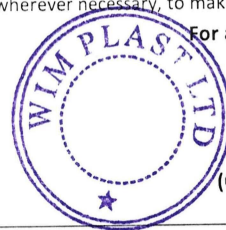
i) Segment Business

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.

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
(Chairman & Managing Director)
(Din - 0027527)

Place : Mumbai

Date : November 10, 2020

WIM PLAST LIMITED

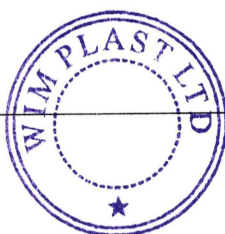
BALANCE SHEET

Standalone

Consolidated

As at September 30, 2020.

Particulars	(Rs. In Lakhs)		(Rs. In Lakhs)	
	As at Sep 30,2020	As at Mar 31,2020	As at Sep 30,2020	As at Mar 31,2020
ASSETS				
1) Non-Current Assets				
a) Property, Plant and Equipment	11,935.67	12,827.38	11,938.54	12,828.36
b) Capital Work-in-Progress	169.92	94.01	169.92	94.01
c) Financial Assets				
i) Investments	3,540.17	3,736.05	3,525.17	3,721.05
ii) Loans	4.66	3.62	4.66	3.62
iii) Other Financial Assets	95.12	92.90	95.12	92.90
d) Other Non-Current Assets	333.17	303.61	333.17	303.62
Total Non-Current Assets	16,078.71	17,057.57	16,066.58	17,043.56
2) Current Assets				
a) Inventories	8,309.61	9,524.26	8,365.14	9,836.18
b) Financial Assets				
i) Investments	8,366.97	4,525.43	8,366.97	4,525.43
ii) Trade Receivable	5,168.34	6,423.71	5,460.67	6,625.83
iii) Cash & Cash Equivalents	240.17	208.62	386.54	353.88
iv) Loans	18.69	32.46	18.69	32.46
v) Other Financial Assets	57.69	65.28	57.69	65.28
c) Other Current Assets	506.03	569.33	532.07	754.69
d) Current Tax Assets (Net)	188.03	11.07	216.44	38.78
Total Current Assets	22,855.53	21,360.16	23,404.21	22,232.52
Total Assets	38,934.24	38,417.73	39,470.79	39,276.09
EQUITY & LIABILITIES				
Equity				
a) Equity Share Capital	1,200.34	1,200.34	1,200.34	1,200.34
b) Other Equity	34,410.38	33,890.95	34,355.10	33,855.01
c) Non Controlling Interest			(26.87)	(13.97)
Total Equity	35,610.72	35,091.29	35,528.57	35,041.38
Liabilities				
1) Non-Current Liabilities				
a) Provisions	104.86	78.62	104.86	78.62
b) Deferred Tax Liabilities(Net)	820.02	849.03	787.19	827.98
Total Non-Current Liabilities	924.88	927.65	892.05	906.60
2) Current Liabilities				
a) Financial Liabilities				
i) Trade Payables				
a) Total outstanding due of MSME	104.03	196.71	104.03	196.71
b) Total outstanding due of Creditors other than MSME	1,131.36	1,055.88	1,247.50	1,114.47
ii) Other Financial Liabilities	470.22	558.32	476.40	562.86
b) Other Current Liabilities	571.71	474.33	1,100.93	1,340.50
c) Provisions	121.31	113.55	121.31	113.56
Total Current Liabilities	2,398.63	2,398.79	3,050.17	3,328.10
Total Equity and Liabilities	38,934.24	38,417.73	39,470.79	39,276.09



WIM PLAST LIMITED

Cash Flow Statement

Standalone

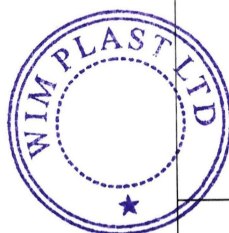
Consolidated

for the Half Year ended on September 30,2020

(₹ in Lakhs)

(₹ in Lakhs)

Particulars	Sep 30,2020	Mar 31,2020	Sep 30,2020	Mar 31,2020
CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before tax as per Statement of Profit and Loss	758.92	5,621.46	714.88	5,575.93
Add : Adjusted For				
Depreciation	912.49	1,849.67	912.89	1,849.89
Provision for Doubtful Debts	11.63	66.32	11.63	66.32
Interest on Lease Assets	6.34	13.80	6.34	13.80
Bad Debts W/off	7.54	-	7.54	-
Provision for Gratuity	29.10	34.99	29.10	34.99
	967.10	1,964.78	967.50	1,965.00
	1,726.02	7,586.24	1,682.37	7,540.93
Less : Adjusted For				
Interest Income	186.34	209.79	186.76	210.79
Fair Value of Loans and Deposits	0.44	2.19	0.44	2.19
Unrealised Foreign Exchange (gain)	(0.13)	(4.31)	(0.13)	(7.08)
Profit on Sale of Property,Plant & Equipment	-	78.29	-	78.29
Fair Value of Investment through Profit or Loss	225.17	95.23	225.17	95.23
Profit on Redemption of Mutual Fund Units	13.55	341.44	13.55	341.44
	425.37	722.63	425.79	720.86
Operating profit before Working Capital Changes	1,300.65	6,863.61	1,256.58	6,820.06
Adjustments for:				
Inventories	1,214.65	162.42	1,471.04	(15.86)
Trade Receivables	1,236.07	1,293.04	1,145.86	943.01
Loans Given	13.16	(6.97)	13.16	(6.97)
Other Non-current Assets	(29.56)	72.74	(29.55)	73.59
Other Current Assests	63.31	56.75	222.62	(110.45)
Other Financial Assets	5.37	(59.14)	5.37	(59.14)
Trade Payables	(17.19)	32.65	40.35	33.82
Other Financials Liabilities	(79.44)	(202.74)	(77.81)	(199.30)
Provisions	(40.05)	(14.22)	(40.05)	(14.22)
Other Current Liabilities	97.38	1.58	(239.57)	896.82
	2,463.70	1,336.11	2,511.42	1,541.29
Cash Generated from Operations	3,764.35	8,199.72	3,768.00	8,361.35
Taxes Paid (Net)	(400.52)	(1,576.49)	(401.18)	(1,599.59)
Net Cash Flow From Operating Activities (A)	3,363.83	6,623.23	3,366.82	6,761.76
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property ,Plant and Equipments	(96.69)	(1,098.01)	(98.98)	(1,099.05)
Proceed from disposal of Property,Plant and Equipments	-	94.37	-	94.37
Purchase of Investments	(6,144.47)	(12,526.88)	(6,144.47)	(12,526.88)
Proceed from Redemption of Mutual Funds	2,737.53	8,582.49	2,737.53	8,582.49
Interest Income	186.34	209.79	186.76	210.79
Net Cash flow used in Investing Activities (B)	(3,317.29)	(4,738.24)	(3,319.16)	(4,738.28)
CASH FLOW FROM FINANCING ACTIVITIES				
Dividend Paid	-	(1,680.48)	-	(1,680.48)
Dividend Distribution Tax Paid	-	(345.42)	-	(345.42)
Payment of Lease Liabilities	(15.00)	(30.00)	(15.00)	(30.00)
Net Cash Flow used in Financing Activities (C)	(15.00)	(2,055.90)	(15.00)	(2,055.90)
Net Increase/(Decrease) in Cash & Cash Equivalents(A+B+C)	31.54	(170.91)	32.66	(32.42)
Opening Balance of Cash and Cash Equivalents	208.62	379.53	353.88	386.31
Closing Balance of Cash and Cash Equivalents	240.17	208.62	386.54	353.89



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 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 of **Wim Plast Limited** (the "Company") for the quarter ended September 30, 2020 and year to date from April 01, 2020 to September 30, 2020 (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 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, (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 Khubilal G. Rathore
Partner
M.No: 012807
UDIN : 20012807AAAAAU2272

Place: Mumbai
Date: November 10, 2020

JESWANI & RATHORE

CHARTERED ACCOUNTANTS

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

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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 result 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 September 30, 2020 and year to date from April 1, 2020 to September 30, 2020 ('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 Regulation").
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 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 Khubilal G. Rathore
Partner

M.No: 012807

UDIN : 20012807AAAAV4611

Place: Mumbai

Date: November 10, 2020