

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 and Half Year ended September 30, 2021.

(₹ in Lakhs)

Particulars	Quarter Ended			Half Year		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income						
(a) Revenue from Operations	8,671.60	5,302.88	6,059.18	13,974.48	8,379.31	26,153.85
(b) Other Income	303.44	213.37	173.73	516.80	426.70	725.82
Total Income	8,975.04	5,516.24	6,232.91	14,491.28	8,806.01	26,879.67
2. Expense						
(a) Cost of Materials Consumed	3,819.90	3,066.38	2,803.12	6,886.28	3,552.32	12,992.32
(b) Purchase of Traded Goods	875.11	282.85	54.65	1,157.96	179.47	739.24
(c) Change in Inventories of Finished Goods and Stock-in-Trade	366.17	(321.91)	323.08	44.26	809.67	414.61
(d) Employee Benefits Expense	587.78	564.89	451.53	1,152.67	799.68	1,858.61
(e) Finance Costs	4.48	6.34	4.37	10.83	8.56	17.85
(f) Depreciation / Amortisation Expense	422.55	423.10	457.12	845.65	912.49	1,796.33
(g) Other Expenses	1,544.30	1,091.09	1,186.97	2,635.39	1,784.91	4,775.32
Total Expenses	7,620.29	5,112.75	5,280.84	12,733.04	8,047.10	22,594.28
3. Profit before Exceptional Item & Tax	1,354.75	403.49	952.07	1,758.24	758.92	4,285.39
4. Exceptional Item	-	-	-	-	-	-
5. Profit Before Tax	1,354.75	403.49	952.07	1,758.24	758.92	4,285.39
6. Tax Expenses	334.94	102.11	256.68	437.05	205.82	1,055.57
7. Profit for the Period	1,019.81	301.38	695.39	1,321.19	553.10	3,229.82
8. Other Comprehensive Income (OCI)						
a) Items that will not be reclassified to Profit or Loss	12.21	10.02	(4.46)	22.23	(8.92)	40.08
- Income Tax Effect on above	(3.07)	(2.52)	1.12	(5.60)	2.24	(10.08)
b) Items that will reclassified to Profit or Loss	10.13	-	-	10.13	(36.03)	(51.27)
- Income Tax Effect on above	(2.55)	-	-	(2.55)	9.07	12.90
9. Total Other Comprehensive Income (Net of tax)	16.72	7.50	(3.34)	24.21	(33.64)	(8.37)
10. Total Comprehensive Income for the period	1,036.53	308.88	692.05	1,345.40	519.46	3,221.45
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						37,112.41
13. Earning Per Equity Share (EPS) (Face Value of ₹ 10/- each)						
a) Basic (in ₹)	8.50	2.51	5.79	11.01	4.61	26.91
b) Diluted (in ₹)	8.50	2.51	5.79	11.01	4.61	26.91

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 were impacted due to COVID-19. However, it has no further significant impact with respect to COVID 19 pandemic during the quarter and half year ended September 30, 2021

3) The Audit Committee has reviewed the results and approved by the Board of Directors at their respective meeting held on November 11, 2021.



4) Segment Reporting

(₹ in Lakhs)

Particulars	Standalone					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1) Segment Revenue						
a) Plastics and Articles thereof.	8,494.27	4,236.65	5,679.11	12,730.92	7,722.30	23,791.71
b) Others	177.33	1,066.23	380.07	1,243.56	657.01	2,362.14
Revenue from the Operations	8,671.60	5,302.88	6,059.18	13,974.48	8,379.31	26,153.85
2) Segment Results						
a) Plastics and Articles thereof.	1,379.97	305.02	1,216.83	1,685.00	1,160.75	4,905.25
b) Others	251.13	292.55	(46.08)	543.68	2.39	169.65
Segment Profit Before Interest & Tax	1,631.10	597.57	1,170.75	2,228.68	1,163.14	5,074.90
Less: Finance Cost	4.48	6.34	4.37	10.82	8.56	17.85
Less: Other Unallocable Expenses	271.88	187.74	214.30	459.62	395.67	771.66
Profit Before Tax	1,354.75	403.49	952.07	1,758.24	758.92	4,285.39
Less: Tax Expenses	334.94	102.11	256.68	437.05	205.82	1,055.57
Add: Other Comprehensive Income	16.72	7.50	(3.34)	24.21	(33.63)	(8.37)
Profit After Tax	1,036.53	308.88	692.05	1,345.40	519.46	3,221.45

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.

5) The figures for the quarter ended September 30, 2021 and quarter ended September 30, 2020 are the balancing figures between unaudited figures in respect of the half year ended September 30, 2021 and September 30, 2020 and the unaudited figures of quarter ended June 30, 2021 and unaudited figures of quarter ended June 30, 2020 respectively.

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
(Chairman & Managing Director)
(Din - 0027527)

Place : Mumbai

Date : November 11, 2021

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 and Half Year ended September 30, 2021.

(₹ in Lakhs)

Particulars	Quarter Ended			Half Year		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income						
(a) Revenue from Operations	8,783.03	4,993.12	6,580.17	13,779.82	8,908.08	26,823.33
(b) Other Income	305.04	212.82	175.21	517.86	428.00	728.17
Total Income	9,088.07	5,205.95	6,755.38	14,297.68	9,336.08	27,551.51
2. Expense						
(a) Cost of Materials Consumed	3,819.90	3,066.38	2,803.12	6,886.28	3,552.32	12,992.32
(b) Purchase of Traded Goods	959.94	283.80	264.28	1,247.41	401.71	964.40
(c) Change in Inventories of Finished Goods and Stock-in-Trade	363.38	(636.98)	588.22	(273.60)	1,066.06	721.17
(d) Employee Benefits Expense	623.99	602.43	490.47	1,226.43	866.63	1,999.91
(e) Finance Costs	4.54	6.32	4.42	10.86	8.61	17.87
(f) Depreciation / Amortisation Expense	422.81	423.36	457.39	846.17	912.89	1,797.25
(g) Other Expenses	1,556.79	1,095.63	1,213.45	2,652.42	1,812.98	4,815.10
Total Expenses	7,751.33	4,840.94	5,821.35	12,595.95	8,621.20	23,308.02
3. Profit before Exceptional Item & Tax	1,336.73	365.01	934.03	1,701.74	714.88	4,243.48
4. Exceptional Item	-	-	-	-	-	-
5. Profit Before Tax	1,336.73	365.01	934.03	1,701.74	714.88	4,243.48
6. Tax Expenses	330.48	92.43	252.23	422.91	194.05	1,045.25
7. Profit for the Period	1,006.25	272.58	681.80	1,278.82	520.83	3,198.23
8. Profit attributable to Non Controlling Interest	(4.64)	(11.54)	(5.43)	(16.19)	(12.91)	(12.64)
9. Profit after Non Controlling Interest	1,010.90	284.12	687.23	1,295.01	533.74	3,210.87
10. Other Comprehensive Income (OCI)						
a) Items that will not be reclassified to Profit or Loss	12.21	10.02	(4.46)	22.23	(8.92)	40.08
- Income Tax Effect on above	(3.07)	(2.52)	1.12	(5.60)	2.24	(10.08)
b) Items that will reclassified to Profit or Loss	10.13	-	-	10.13	(36.03)	(51.27)
- Income Tax Effect on above	(2.55)	-	-	(2.55)	9.07	12.90
11. Total Other Comprehensive Income (Net of tax)	16.72	7.50	(3.34)	24.21	(33.62)	(8.37)
12. Total Comprehensive Income for the period	1,027.61	291.62	683.89	1,319.23	500.11	3,202.50
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						37,057.50
15. Earning Per Equity Share (EPS) (Face Value of ₹ 10/-each)						
a) Basic (in ₹)	8.42	2.37	5.73	10.79	4.45	26.75
b) Diluted (in ₹)	8.42	2.37	5.73	10.79	4.45	26.75

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 were impacted due to COVID-19. However, it has no further significant impact with respect to COVID 19 pandemic during the quarter and half year ended September 30, 2021

3) The Audit Committee has reviewed the results and approved by the Board of Directors at their respective meeting held on November 11, 2021.



4) Segment Reporting

(₹ in Lakhs)

Particulars	Consolidated					
	Quarter Ended			Half Year		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1) Segment Revenue						
a) Plastics and Articles thereof.	8,494.27	4,236.65	5,679.12	12,730.92	7,722.31	23,791.72
b) Others	288.76	756.47	901.05	1,045.23	1,185.78	3,031.61
Revenue from the Operations	8,783.03	4,993.12	6,580.17	13,776.15	8,908.08	26,823.34
2) Segment Results						
a) Plastics and Articles thereof.	1,379.97	305.02	1,216.83	1,685.00	1,160.74	4,905.25
b) Others	233.16	254.07	(64.07)	487.22	(41.61)	127.79
Segment Profit Before Interest & Tax	1,613.13	559.09	1,152.76	2,172.22	1,119.13	5,033.04
Less: Finance Cost	4.54	6.32	4.42	10.86	8.61	17.87
Less: Other Unallocable Expenses	271.86	187.75	214.32	459.62	395.65	771.69
Profit Before Tax	1,336.73	365.01	934.03	1,701.74	714.88	4,243.48
Less: Tax Expenses	330.48	92.43	252.23	422.91	194.05	1,045.25
Add: Other Comprehensive Income	16.72	7.50	(3.34)	24.21	(33.63)	(8.37)
Less: Share of Non Controlling Interest	4.64	11.54	5.43	16.19	12.91	12.64
Profit After Tax	1,027.61	291.62	683.89	1,319.23	500.11	3,202.50

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.

5) The figures for the quarter ended September 30, 2021 and quarter ended September 30, 2020 are the balancing figures between unaudited figures in respect of the half year ended September 30, 2021 and September 30, 2020 and the unaudited figures of quarter ended June 30, 2021 and unaudited figures of quarter ended June 30, 2020 respectively.

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
(Chairman & Managing Director)
(Din - 0027527)

Place : Mumbai

Date : November 11, 2021

WIM PLAST LIMITED

BALANCE SHEET

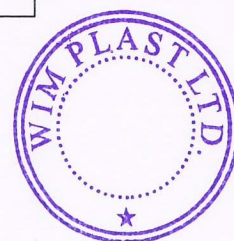
Standalone

Consolidated

As at September 30, 2021.

(Rs. In Lakhs)

Particulars	As at Sep 30,2021	As at Mar 31,2021	As at Sep 30,2021	As at Mar 31,2021
ASSETS				
1) Non-Current Assets				
a) Property, Plant and Equipment	10,893.93	11,669.29	10,895.75	11,671.64
b) Capital Work-in-Progress	-	13.82	-	13.82
c) Financial Assets				
i) Investments	3,525.00	3,525.00	3,500.00	3,500.00
ii) Loans	48.00	45.39	48.00	45.39
iii) Other Financial Assets	84.47	87.81	84.47	87.81
d) Other Non-Current Assets	138.29	142.85	138.29	142.85
Total Non-Current Assets	14,689.69	15,484.16	14,666.51	15,461.51
2) Current Assets				
a) Inventories	10,274.98	10,313.47	10,598.20	10,318.83
b) Financial Assets				
i) Investments	9,777.28	8,472.96	9,777.28	8,472.96
ii) Trade Receivable	6,432.70	6,578.67	6,550.85	6,725.13
iii) Cash & Cash Equivalents	394.08	491.47	414.07	531.94
iv) Bank Balance other than above	156.54	155.65	165.87	155.65
v) Loans	20.36	22.03	23.10	22.03
vi) Other Financial Assets	116.11	286.88	116.11	286.88
c) Other Current Assets	601.71	366.68	701.72	462.36
d) Current Tax Assets (Net)	83.09	4.99	92.60	39.37
Total Current Assets	27,856.85	26,692.80	28,439.80	27,015.15
Total Assets	42,546.54	42,176.96	43,106.31	42,476.66
EQUITY & LIABILITIES				
Equity				
a) Equity Share Capital	1,200.34	1,200.34	1,200.34	1,200.34
b) Other Equity	37,857.61	37,112.41	37,776.54	37,057.50
c) Non Controlling Interest			(42.78)	(26.60)
Total Equity	39,057.95	38,312.75	38,934.09	38,231.24
Liabilities				
1) Non-Current Liabilities				
a) Provisions	79.49	75.23	79.49	75.23
b) Deferred Tax Liabilities(Net)	792.54	801.84	747.02	770.47
Total Non-Current Liabilities	872.03	877.07	826.51	845.70
2) Current Liabilities				
a) Financial Liabilities				
i) Trade Payables				
a) Total outstanding due of MSME	176.30	141.24	176.30	141.24
b) Total outstanding due of Creditors other than MSME	1,140.92	1,182.17	1,234.38	1,250.21
ii) Other Financial Liabilities	765.99	532.62	777.81	536.44
b) Other Current Liabilities	414.14	1,012.73	1,038.00	1,353.45
c) Provisions	119.21	118.38	119.22	118.38
Total Current Liabilities	2,616.56	2,987.14	3,345.72	3,399.72
Total Equity and Liabilities	42,546.54	42,176.96	43,106.31	42,476.66



Cash Flow Statement

Standalone

Consolidated

for the half year ended Sep 30,2021

(₹ in Lakhs)

Particulars	Sep 30,2021	Mar 31,2021	Sep 30,2021	Mar 31,2021
Cash Flow From Operating Activities				
Net profit before tax as per Statement of Profit and Loss	1,758.24	4,285.39	1,701.74	4,243.48
Add : Adjusted for :				
Depreciation	845.65	1,796.33	846.18	1,797.25
Provision for Doubtful Debts	20.62	22.13	20.62	22.13
Interest on Lease Assets	5.53	12.28	5.53	12.28
Loss on Bond	10.13	-	10.13	-
Bad Debts Written off	0.33	14.02	0.33	14.02
Provision for Gratuity	6.23	-	6.23	-
	888.49	1,844.76	889.02	1,845.68
	2,646.73	6,130.15	2,590.76	6,089.16
Less : Adjusted for :				
Interest Received	207.80	391.11	210.06	392.83
Dividend Received	30.79	14.88	30.79	14.88
Foreign Exchange (gain)	1.38	1.51	0.96	1.51
Profit on Sale of Property, Plant & Equipment	3.36	-	3.36	-
Net gain on Financial Assets	254.68	235.21	254.68	235.21
Profit on sale of Investments	21.84	73.11	21.84	73.11
	519.85	715.82	521.69	717.54
Operating profit before Working Capital Changes	2,126.88	5,414.33	2,069.07	5,371.62
Adjusted for :				
Inventories	38.49	(789.21)	(279.37)	(482.66)
Trade Receivables	126.41	(189.62)	154.29	(114.61)
Loans Given	(0.26)	(31.13)	(3.00)	(31.14)
Other Non-current Assets	4.56	160.77	4.56	160.77
Other Current Assets	(235.03)	202.65	(239.36)	272.99
Other Financial Assets	174.11	4.54	174.11	4.54
Trade Payables	(6.19)	70.81	19.24	60.92
Other Financials Liabilities	242.86	(7.98)	250.87	(8.70)
Provisions	31.22	(9.76)	31.22	(9.76)
Other Current Liabilities	(598.59)	538.42	(315.45)	32.28
	(222.42)	(50.52)	(202.90)	(115.37)
Cash Generated from Operations	1,904.46	5,363.81	1,866.17	5,256.25
Taxes Paid (Net)	(532.68)	(1,093.85)	(507.77)	(1,100.54)
Net Cash Flow From/ (Used in) Operating Activities (A)	1,371.78	4,269.96	1,358.40	4,155.71
Cash Flow From Investing Activities				
Purchase of Property ,Plant and Equipment	(74.98)	(558.06)	(74.98)	(560.32)
Proceeds from disposal of Property,Plant and Equipment	21.87	-	21.87	-
Purchase of Investments	(5,554.80)	(9,827.12)	(5,554.80)	(9,817.12)
Proceeds from Investments	4,516.19	6,177.72	4,516.19	6,177.71
Interest Income	207.80	391.11	210.06	392.83
Dividend Income	30.79	14.88	30.79	14.88
Net Cash Flow From/ (Used in) Investing Activities (B)	(853.13)	(3,801.46)	(850.87)	(3,792.01)
Cash Flow From Financing Activities				
Dividend Paid (Including Tds)	(600.17)	-	(600.17)	-
Payment of Lease Liabilities	(15.00)	(30.00)	(15.00)	(30.00)
Net Cash Flow From/ (Used in) Financing Activities (C)	(615.17)	(30.00)	(615.17)	(30.00)
Net Increase/(Decrease) in Cash & Cash Equivalents and Other Bank Balance	(96.52)	438.50	(107.64)	333.70
Opening Balance of Cash and Cash Equivalents and Other Bank Balance	647.12	208.62	687.59	353.89
Closing Balance of Cash and Cash Equivalents and Other Bank Balance	550.61	647.12	579.94	687.59



Handwritten signature or mark.

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 of **Wim Plast Limited** (the "Company") for the quarter ended September 30, 2021 and year to date from April 01, 2021 to September 30, 2021 (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 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)

KHUBILAL
GULABCHAND
D RATHORE

Digitally signed by
KHUBILAL
GULABCHAND
RATHORE
Date: 2021.11.11
17:18:15 +05'30'

per Khubilal G. Rathore
Partner
M.No: 012807
UDIN : 21012807AAAABD7485

Place: Mumbai
Date: November 11, 2021

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 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, 2021 and year to date from April 1, 2021 to September 30, 2021 ('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/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 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, 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)

KHUBILAL
GULABCHAND
RATHORE

per Khubilal G. Rathore
Partner

M.No: 012807

UDIN : 21012807AAAABE2221

Digitally signed by
KHUBILAL GULABCHAND
RATHORE
Date: 2021.11.11 17:17:28
+05'30'

Place: Mumbai

Date: November 11, 2021