

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 Sep 30, 2022.

(₹ in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income						
(a) Revenue from Operations	7,886.43	8,038.93	8,671.60	15,925.36	13,974.48	31,675.41
(b) Other Income	348.36	186.77	303.44	535.13	516.80	1,098.00
Total Income	8,234.79	8,225.70	8,975.04	16,460.49	14,491.28	32,773.41
2. Expense						
(a) Cost of Materials Consumed	3,889.43	4,043.19	3,819.90	7,932.61	6,886.28	15,911.96
(b) Purchase of Traded Goods	563.26	527.33	875.11	1,090.59	1,157.96	2,396.48
(c) Change in Inventories of Finished Goods and Stock-in-Trade	132.88	100.64	366.17	233.52	44.26	248.56
(d) Employee Benefits Expense	658.52	625.33	587.78	1,283.86	1,152.67	2,344.05
(e) Finance Costs	3.75	4.29	4.48	8.04	10.83	21.27
(f) Depreciation / Amortisation Expense	371.26	366.48	422.55	737.74	845.65	1,626.76
(g) Other Expenses	1,339.67	1,348.07	1,544.30	2,687.74	2,635.39	5,465.01
Total Expenses	6,958.77	7,015.33	7,620.29	13,974.10	12,733.04	28,014.09
3. Profit before Exceptional Item & Tax	1,276.02	1,210.38	1,354.75	2,486.39	1,758.24	4,759.32
4. Exceptional Item	-	-	-	-	-	-
5. Profit Before Tax	1,276.02	1,210.38	1,354.75	2,486.39	1,758.24	4,759.32
6. Tax Expenses	316.03	302.42	334.94	618.45	437.05	1,225.40
7. Profit for the Period	959.99	907.96	1,019.81	1,867.94	1,321.19	3,533.92
8. Other Comprehensive Income (OCI)						
a) Items that will not be reclassified to Profit or Loss	7.08	7.07	12.21	14.15	22.23	28.30
- Income Tax Effect on above	(1.78)	(1.78)	(3.07)	(3.56)	(5.60)	(7.12)
b) Items that will be reclassified to Profit or Loss	85.44	-	10.13	85.44	10.13	10.13
- Income Tax Effect on above	(21.51)	-	(2.55)	(21.51)	(2.55)	(2.55)
9. Total Other Comprehensive Income (Net of tax)	69.23	5.29	16.72	74.53	24.21	28.76
10. Total Comprehensive Income for the period	1,029.22	913.25	1,036.53	1,942.47	1,345.40	3,562.68
11. Paid up Equity Share Capital (Equity Shares of ₹ 10/- each)	1,200.34	1,200.34	1,200.34	1,200.34	1,200.34	1,200.34
12. Other Equity						40,074.92
13. Earning Per Equity Share (EPS) (Face Value of ₹ 10/- each)						
a) Basic (in ₹)	8.00	7.56	8.50	15.56	11.01	29.44
b) Diluted (in ₹)	8.00	7.56	8.50	15.56	11.01	29.44

Notes:

1) The above Unaudited financial results have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") notified by the Ministry of Corporate Affairs under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 and amendments thereof.

2) The Audit Committee has reviewed the results and approved by the Board of Directors at their respective meeting held on October 27, 2022.



3) Segment Reporting

(₹ in Lakhs)

Particulars	Standalone					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1) Segment Revenue						
a) Plastics and Articles thereof.	7,250.39	6,916.90	8,494.27	14,167.29	12,730.92	28,825.21
b) Others	636.04	1,122.03	177.33	1,758.07	1,243.56	2,850.20
Revenue from the Operations	7,886.43	8,038.93	8,671.60	15,925.36	13,974.48	31,675.41
2) Segment Results						
a) Plastics and Articles thereof.	1,290.81	1,181.15	1,379.97	2,471.96	1,685.00	4,473.51
b) Others	258.05	253.04	251.13	511.09	543.68	1,209.48
Segment Profit Before Interest & Tax	1,548.86	1,434.20	1,631.10	2,983.05	2,228.68	5,682.99
Less: Finance Cost	3.75	4.29	4.48	8.04	10.82	21.27
Less: Other Unallocable Expenses	269.08	219.54	271.88	488.62	459.62	902.40
Profit Before Tax	1,276.02	1,210.38	1,354.75	2,486.39	1,758.24	4,759.32
Less: Tax Expenses	316.03	302.42	334.94	618.45	437.05	1,225.40
Add: Other Comprehensive Income	69.23	5.29	16.72	74.53	24.21	28.76
Profit After Tax	1,029.22	913.25	1,036.53	1,942.47	1,345.40	3,562.68

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.

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 : October 27,2022

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 Sep 30,2022.

(₹ in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.9.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income						
(a) Revenue from Operations	7,950.94	8,093.59	8,783.03	16,044.52	13,779.82	31,875.14
(b) Other Income	347.70	184.75	305.04	532.45	517.86	1,096.40
Total Income	8,298.64	8,278.34	9,088.07	16,576.98	14,297.68	32,971.54
2. Expense						
(a) Cost of Materials Consumed	3,889.43	4,043.19	3,819.90	7,932.61	6,886.28	15,911.96
(b) Purchase of Traded Goods	565.56	530.63	959.94	1,096.19	1,247.41	2,490.42
(c) Change in Inventories of Finished Goods and Stock-in-Trade	130.92	100.39	363.38	231.32	(273.60)	248.08
(d) Employee Benefits Expense	679.87	658.98	623.99	1,338.85	1,226.43	2,496.25
(e) Finance Costs	3.75	4.29	4.54	8.05	10.86	21.40
(f) Depreciation / Amortisation Expense	371.53	366.74	422.81	738.27	846.17	1,627.81
(g) Other Expenses	1,346.99	1,354.16	1,556.79	2,701.15	2,652.42	5,499.00
Total Expenses	6,988.05	7,058.38	7,751.33	14,046.44	12,595.95	28,294.92
3. Profit before Exceptional Item & Tax	1,310.58	1,219.95	1,336.73	2,530.53	1,701.74	4,676.61
4. Exceptional Item	-	-	-	-	-	-
5. Profit Before Tax	1,310.58	1,219.95	1,336.73	2,530.53	1,701.74	4,676.61
6. Tax Expenses	324.78	304.90	330.48	629.69	422.91	1,204.12
7. Profit for the Period	985.80	915.04	1,006.25	1,900.84	1,278.83	3,472.49
8. Profit attributable to Non Controlling Interest	10.31	2.82	(4.64)	13.13	(16.19)	(23.77)
9. Profit after Non Controlling Interest	975.49	912.23	1,010.90	1,887.71	1,295.02	3,496.27
10. Other Comprehensive Income (OCI)						
a) Items that will not be reclassified to Profit or Loss	7.08	7.07	12.21	14.15	22.23	28.30
- Income Tax Effect on above	(1.78)	(1.78)	(3.07)	(3.56)	(5.60)	(7.12)
b) Items that will be reclassified to Profit or Loss	85.44	-	10.13	85.44	10.13	10.13
- Income Tax Effect on above	(21.51)	-	(2.55)	(21.51)	(2.55)	(2.55)
11. Total Other Comprehensive Income (Net of tax)	69.23	5.29	16.72	74.53	24.21	28.75
12. Total Comprehensive Income for the period	1,044.72	917.52	1,027.61	1,962.24	1,319.23	3,525.03
13. Paid up Equity Share Capital (Equity Shares of ₹ 10/-each)	1,200.34	1,200.34	1,200.34	1,200.34	1,200.34	1,200.34
14. Other Equity						39,982.36
15. Earning Per Equity Share (EPS) (Face Value of ₹ 10/-each)						
a) Basic (in ₹)	8.13	7.60	8.42	15.73	10.79	29.13
b) Diluted (in ₹)	8.13	7.60	8.42	15.73	10.79	29.13

Notes:

1) The above Unaudited financial results have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") notified by the Ministry of Corporate Affairs under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 and amendments thereof.

2) The Audit Committee has reviewed the results and approved by the Board of Directors at their respective meeting held on August October 27,2022.



3) Segment Reporting

(₹ in Lakhs)

Particulars	Consolidated					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.9.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1) Segment Revenue						
a) Plastics and Articles thereof.	7,250.40	6,916.90	8,494.27	14,167.29	12,730.92	28,825.23
b) Others	700.54	1,176.69	288.76	1,877.23	1,048.90	3,049.91
Revenue from the Operations	7,950.94	8,093.59	8,783.03	16,044.52	13,779.82	31,875.14
2) Segment Results						
a) Plastics and Articles thereof.	1,290.82	1,181.15	1,379.97	2,471.95	1,685.00	4,473.50
b) Others	292.81	262.43	233.16	555.24	487.22	1,126.90
Segment Profit Before Interest & Tax	1,583.63	1,443.58	1,613.13	3,027.19	2,172.22	5,600.42
Less: Finance Cost	3.75	4.29	4.54	8.05	10.86	21.40
Less: Other Unallocable Expenses	269.29	219.33	271.86	488.62	459.62	902.40
Profit Before Tax	1,310.58	1,219.95	1,336.73	2,530.53	1,701.74	4,676.61
Less: Tax Expenses	324.78	304.90	330.48	629.69	422.91	1,204.12
Add: Other Comprehensive Income	69.24	5.29	16.72	74.53	24.21	28.76
Less: Share of Non Controlling Interest	(10.31)	(2.82)	4.64	(13.13)	16.19	23.77
Profit After Tax	1,044.72	917.53	1,027.61	1,962.24	1,319.23	3,525.03

Note on Segment

i) Business Segment

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

ii) Segment assets and liabilities

The Group's mainly deals in Plastic and Articles thereof , most of the asset and liabilities of the reportable segment are common/interchangeable, it is not practically possible to allocate. Hence segment asset and liabilities has not been presented in segment wise.

4) The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.



For and behalf of the Board of Director
Wim Plast Limited

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

Place : Mumbai

Date : October 27, 2022

WIM PLAST LIMITED

BALANCE SHEET

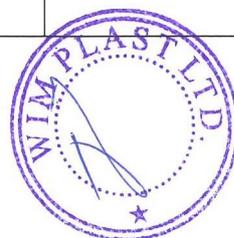
Standalone

Consolidated

As at September 30, 2022.

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	As at Sep 30,2022	As at Mar 31,2022	As at Sep 30,2022	As at Mar 31,2022
ASSETS				
1) Non-Current Assets				
a) Property, Plant and Equipment	9,527.12	10,200.19	9,527.89	10,201.49
b) Capital Work-in-Progress	141.40	-	141.40	-
c) Financial Assets				
i) Investments	4,127.49	3,525.00	4,102.49	3,500.00
ii) Loans	57.88	51.32	57.88	52.61
iii) Other Financial Assets	539.29	303.71	548.69	310.74
d) Other Non-Current Assets	315.98	414.24	315.98	414.24
Total Non-Current Assets	14,709.16	14,494.47	14,694.33	14,479.08
2) Current Assets				
a) Inventories	8,784.50	10,166.60	8,792.53	10,172.44
b) Financial Assets				
i) Investments	13,545.05	11,495.19	13,545.05	11,495.19
ii) Trade Receivable	8,086.52	6,857.55	7,924.89	7,191.81
iii) Cash & Cash Equivalents	367.87	304.98	401.17	322.21
vi) Loans	35.59	38.83	35.59	39.53
v) Other Financial Assets	131.04	235.93	131.04	235.93
c) Other Current Assets	425.49	623.71	464.80	676.48
d) Current Tax Assets (Net)	90.37	26.54	93.42	36.95
Total Current Assets	31,466.43	29,749.33	31,388.49	30,170.53
Total Assets	46,175.60	44,243.80	46,082.82	44,649.62
EQUITY & LIABILITIES				
Equity				
a) Equity Share Capital	1,200.34	1,200.34	1,200.34	1,200.34
b) Other Equity	41,057.11	40,074.92	40,984.34	39,982.36
c) Non Controlling Interest			(37.26)	(50.35)
Total Equity	42,257.45	41,275.26	42,147.42	41,132.35
Liabilities				
1) Non-Current Liabilities				
a) Provisions	70.95	71.47	70.95	71.47
b) Deferred Tax Liabilities(Net)	861.53	841.26	820.10	788.60
c) Financial Liabilities				
Lease Liabilities	86.60	86.12	86.60	86.12
Total Non-Current Liabilities	1,019.09	998.85	977.64	946.19
2) Current Liabilities				
a) Financial Liabilities				
i) Trade Payables				
a) Total outstanding due of MSME	322.17	243.00	322.17	243.00
b) Total outstanding due of Creditors other than MSME	1,165.27	613.07	1,215.25	695.63
ii) Other Financial Liabilities	602.56	406.15	610.11	418.18
iii) Lease Liabilities	10.36	21.20	10.36	21.20
b) Other Current Liabilities	714.07	612.21	715.24	1,119.01
c) Provisions	84.62	74.06	84.62	74.06
Total Current Liabilities	2,899.06	1,969.69	2,957.75	2,571.08
Total Equity and Liabilities	46,175.60	44,243.80	46,082.82	44,649.62



Cash Flow Statement

Standalone

Consolidated

for the Half Year Ended September 30,2022

(₹ in Lakhs)

Particulars	Sep 30,2022	Mar 31,2022	Sep 30,2022	Mar 31,2022
Cash Flow From Operating Activities				
Net profit before tax as per Statement of Profit and Loss	2,486.39	4,759.32	2,530.53	4,676.61
Add : Adjusted for :				
Depreciation	737.74	1,626.76	738.27	1,627.81
Provision for Doubtful Debts	17.42	45.26	17.42	45.26
Interest on Lease Assets	4.64	10.62	4.64	10.62
Loss on Bond	-	10.13	-	10.13
Bad Debts Written off	-	8.19	-	8.19
Provision for Gratuity	6.97	3.70	6.97	3.70
	766.77	1,704.66	767.30	1,705.71
	3,253.16	6,463.98	3,297.82	6,382.32
Less : Adjusted for :				
Interest Received	205.00	378.69	205.75	391.11
Dividend Received	30.62	61.05	30.62	61.05
Foreign Exchange (gain)	13.26	9.56	10.92	7.89
Profit on Sale of Property,Plant & Equipment	10.62	5.18	10.62	5.18
Fair Value of Loans & Advances	0.62	1.41	0.62	1.41
Net gain on Financial Assets	228.03	604.81	228.03	604.81
Profit on sale of Investments	30.76	31.87	30.76	31.87
	518.91	1,092.57	517.32	1,103.32
Operating profit before Working Capital Changes	2,734.25	5,371.41	2,780.50	5,279.00
Adjusted for :				
Inventories	1,382.10	146.87	1,379.92	146.39
Trade Receivables	(1,233.13)	(322.46)	(739.60)	(510.26)
Loans Given	(2.71)	(21.53)	(0.71)	(23.52)
Other Non-current Assets	98.25	(211.73)	98.25	(211.73)
Other Current Assets	198.26	(184.52)	211.76	(141.61)
Other Financial Assets	(130.69)	(9.29)	(133.06)	(16.33)
Trade Payables	631.37	(467.67)	598.79	(454.78)
Other Financials Liabilities	196.41	0.22	191.95	8.43
Provisions	17.20	(21.52)	17.20	3.57
Other Current Liabilities	101.87	(472.82)	(403.77)	(306.73)
	1,258.93	(1,564.43)	1,220.73	(1,506.57)
Cash Generated from Operations	3,993.18	3,806.98	4,001.23	3,772.43
Taxes Paid (Net)	(687.06)	(1,209.01)	(679.76)	(1,210.14)
Net Cash Flow From/ (Used in) Operating Activities (A)	3,306.12	2,597.97	3,321.47	2,562.29
Cash Flow From Investing Activities				
Purchase of Property ,Plant and Equipment	(243.98)	(164.03)	(243.98)	(164.03)
Proceeds from disposal of Property,Plant and Equipment	48.52	25.37	48.52	25.37
Purchase of Investments	(4,633.13)	(8,869.66)	(4,633.13)	(8,869.66)
Proceeds from Investments	2,325.00	6,484.11	2,325.00	6,484.11
Loss on Bond	-	(10.13)	-	(10.13)
Interest Income	30.62	378.69	30.62	391.11
Dividend Income	205.00	61.05	205.75	61.05
Net Cash Flow From/ (Used in) Investing Activities (B)	(2,267.97)	(2,094.60)	(2,267.22)	(2,082.18)
Cash Flow From Financing Activities				
Dividend Paid (Including Tds)	(960.27)	(600.19)	(960.27)	(600.19)
Payment of Lease Liabilities	(15.00)	(30.00)	(15.00)	(30.00)
Net Cash Flow From/ (Used in) Financing Activities (C)	(975.27)	(630.19)	(975.27)	(630.19)
Net Increase/(Decrease) in Cash & Cash Equivalents	62.89	(126.82)	78.98	(150.06)
Opening Balance of Cash and Cash Equivalents	304.98	431.80	322.21	472.28
Closing Balance of Cash and Cash Equivalents	367.87	304.98	401.17	322.21



JESWANI & RATHORE

CHARTERED ACCOUNTANTS

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

TEL: +91 22 22816968/ 22834451/ 22819435/40066968

EMAIL: jeswani.rathore@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Wim Plast Limited ("the Company") pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Wim Plast Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Wim Plast Limited** (the "Company") for the quarter and half year ended September 30, 2022 (the "Statement"), 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 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 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 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 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 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)**



**per Dhiren K. Rathore
Partner
M.No: 115126
UDIN : 22115126BAYXVS1746**

**Place: Mumbai
Date: October 27, 2022**

JESWANI & RATHORE

CHARTERED ACCOUNTANTS

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

TEL: +91 22 22816968/ 22834451/ 22819435/40066968

EMAIL: jeswani.rathore@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of Wim Plast Limited 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 Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and half year ended September 30, 2022 ('the Statement'), being submitted by the Parent 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 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 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 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 Parent'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 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, 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 Dhiren K.Rathore
Partner
M.No: 115126
UDIN : 22115126BAYYHM4727**

**Place: Mumbai
Date: October 27, 2022**