

Wim Plast Limited

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

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

CIN : L25209DD1988PLC001544, Tel No : 022-69970010

Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31, 2025

(₹ in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income						
(a) Revenue from Operations	8,325.12	8,432.45	9,307.72	25,745.28	26,161.65	36,737.83
(b) Other Income	798.93	604.67	596.99	2,522.85	2,597.21	3,355.91
Total Income	9,124.05	9,037.12	9,904.71	28,268.13	28,758.86	40,093.74
2. Expense						
(a) Cost of Materials Consumed	3,473.55	4,146.74	4,335.44	11,413.91	12,084.39	17,145.22
(b) Purchase of Stock-in-Trade	1,784.13	1,069.51	1,222.08	4,348.54	2,005.50	3,161.33
(c) Change in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(227.63)	(235.31)	(363.49)	(444.17)	298.02	236.63
(d) Employee Benefits Expense	726.64	731.21	720.41	2,191.10	2,184.59	2,892.01
(e) Finance Cost	0.32	0.15	3.33	1.73	8.65	8.88
(f) Depreciation and Amortisation Expense	257.72	263.40	286.69	782.73	901.48	1,175.30
(g) Other Expenses	1,359.88	1,421.79	1,894.97	4,389.82	5,226.44	7,034.34
Total Expenses	7,374.61	7,397.49	8,099.43	22,683.66	22,709.07	31,653.71
3. Profit before Exceptional Item & Tax	1,749.44	1,639.63	1,805.28	5,584.47	6,049.79	8,440.03
4. Exceptional Item	70.01	-	-	70.01	-	-
5. Profit Before Tax	1,679.43	1,639.63	1,805.28	5,514.46	6,049.79	8,440.03
6. Tax Expenses	407.04	389.70	456.72	1,303.54	1,359.09	1,987.30
7. Profit for the Period	1,272.39	1,249.93	1,348.56	4,210.92	4,690.70	6,452.73
8. Other Comprehensive Income (OCI)						
a) Items that will not be reclassified to Profit or Loss	10.25	24.36	1.23	30.50	3.70	(16.47)
- Income Tax Effect on above	(2.58)	(6.13)	(0.31)	(7.68)	(0.93)	4.14
b) Items that will be reclassified to Profit or Loss	(6.13)	64.48	(34.23)	49.45	74.43	47.30
- Income Tax Effect on above	1.54	(16.23)	8.61	(12.45)	(18.73)	(11.90)
9. Total Other Comprehensive Income (net of tax)	3.08	66.48	(24.70)	59.82	58.47	23.08
10. Total Comprehensive Income for the period	1,275.46	1,316.41	1,323.86	4,270.74	4,749.17	6,475.80
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						53,025.45
13. Earning Per Equity Share (EPS) (Face Value of ₹ 10/- each)						
a) Basic (in ₹)	10.60	10.41	11.23	35.08	39.08	53.76
b) Diluted (in ₹)	10.60	10.41	11.23	35.08	39.08	53.76

Notes:

1) The unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on February 14, 2026. The statutory auditor of the Company has carried out a limited review of the financial results for the quarter and nine months ended December 31, 2025.

2) The unaudited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 ("the Act") read with applicable rules issued thereunder and other generally accepted Accounting Practices in India and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), as amended.

3) The Company has carried out actuarial valuations considering the definition of "wages" as per the New Labour Codes effective 21st November 2025, which has resulted into an incremental provision of ₹70.01 lakhs towards Gratuity liability. Considering the materiality and non-recurring nature, the said provision has been disclosed under exceptional item for the quarter and nine months ended December 31, 2025. The Company continues to monitor updates on the Rules to be notified by regulatory authorities, including clarifications/additional guidance from authorities and will continue to assess the accounting implications, basis such developments/guidance.

JESWANI & RATHORE
Chartered Accountants

For Identification Purpose



(₹ in Lakhs)						
4) Segment Reporting Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1) Segment Revenue						
a) Plastics, Furniture & allied products	8,312.03	8,078.48	9,102.14	25,164.39	24,557.26	35,116.76
b) Others (Moulds)	13.09	353.97	205.59	580.89	1,604.39	1,621.07
Revenue from Operations	8,325.12	8,432.45	9,307.73	25,745.28	26,161.65	36,737.83
2) Segment Results						
a) Plastics, Furniture & allied products	1,305.35	1,417.43	1,730.04	4,172.72	5,335.01	7,270.69
b) Others (Moulds)	(69.32)	(77.46)	(120.02)	(239.85)	(135.18)	(205.06)
c) Unallocated (Investment Income)	795.55	585.92	567.18	2,490.14	1,804.05	2,559.51
Segment Profit Before Interest & Tax	2,031.58	1,925.87	2,177.20	6,423.01	7,003.88	9,625.14
Less: Finance Cost	0.32	0.15	3.33	1.73	8.65	8.88
Less: Other Unallocable Expenses	351.83	286.09	368.58	906.82	945.44	1,176.23
Profit Before Tax	1,679.43	1,639.63	1,805.28	5,514.46	6,049.79	8,440.03
Less: Tax Expenses	407.04	389.70	456.72	1,303.54	1,359.09	1,987.30
Add: Other Comprehensive Income	3.09	66.48	(24.70)	59.82	58.47	23.08
Total Comprehensive Income	1,275.46	1,316.41	1,323.86	4,270.74	4,749.17	6,475.80

Note on Segment

i) Business Segment

The Company primarily deals in Plastics, Furniture & allied products thereof. However, as per Ind AS 108 "Operating Segments", the Company has identified the reportable segment which is reviewed and evaluated by the Management.

ii) Segment assets and liabilities

All the operations of the Company are done at common facility at various locations. So, it is not practically possible to segregate their assets and liabilities in reportable segment. Hence, segment assets and liabilities have not been presented segment wise.

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

For and on behalf of the Board of Directors
Wim Plast Limited



Pradeep Ghisulal Rathod
(CEO, Chairman & Managing Director)
(DIN - 00027527)

Place : Mumbai
Date : February 14, 2026

JESWANI & RATHORE
Chartered Accountants

For Identification Purpose

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 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 nine months ended December 31, 2025 (the "Statement"), 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").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 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 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 : 26115126WKXYZO5788**

**Place: Mumbai
Date: February 14, 2026**

Wim Plast Limited

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

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

CIN : L25209DD1988PLC001544, Tel No : 022-69970010

Unaudited Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2025

(₹ in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income						
(a) Revenue from Operations	8,325.12	8,432.45	9,307.72	25,745.28	26,161.65	36,737.83
(b) Other Income	749.82	555.57	547.36	2,376.06	1,798.09	2,509.33
Total Income	9,074.94	8,988.02	9,855.08	28,121.34	27,959.74	39,247.16
2. Expense						
(a) Cost of Materials Consumed	3,473.55	4,146.74	4,335.44	11,413.91	12,084.39	17,145.22
(b) Purchase of Stock-in-Trade	1,784.13	1,069.51	1,222.08	4,348.54	2,005.50	3,161.33
(c) Change in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(227.63)	(235.31)	(363.49)	(444.17)	298.02	236.63
(d) Employee Benefits Expense	726.64	731.21	720.41	2,191.10	2,184.59	2,892.01
(e) Finance Cost	0.32	0.15	3.33	1.73	8.65	8.88
(f) Depreciation and Amortisation Expense	269.64	275.32	298.16	818.36	912.95	1,199.01
(g) Other Expenses	1,292.05	1,356.07	1,829.05	4,191.59	5,160.65	6,903.38
Total Expenses	7,318.73	7,343.69	8,044.98	22,521.06	22,654.75	31,546.46
3. Profit before Exceptional Item & Tax	1,756.21	1,644.33	1,810.10	5,600.28	5,304.99	7,700.70
4. Exceptional Item	70.01	-	-	70.01	-	-
5. Profit Before Tax	1,686.20	1,644.33	1,810.10	5,530.27	5,304.99	7,700.70
6. Tax Expenses	406.86	388.04	456.90	1,301.78	1,359.30	1,987.90
7. Profit for the Period	1,279.34	1,256.29	1,353.20	4,228.49	3,945.69	5,712.80
8. Other Comprehensive Income (OCI)						
a) Items that will not be reclassified to Profit or Loss	10.25	24.36	1.23	30.50	3.70	(16.47)
- Income Tax Effect on above	(2.58)	(6.13)	(0.31)	(7.68)	(0.93)	4.14
b) Items that will be reclassified to Profit or Loss	(6.13)	64.48	(34.23)	49.45	74.43	47.30
- Income Tax Effect on above	1.54	(16.23)	8.61	(12.45)	(18.73)	(11.90)
9. Total Other Comprehensive Income (net of tax)	3.09	66.48	(24.70)	59.84	58.47	23.08
10. Total Comprehensive Income for the period	1,282.43	1,322.77	1,328.50	4,288.33	4,004.16	5,735.87
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						52,283.46
13. Earning Per Equity Share (EPS) (Face Value of ₹ 10/- each)						
a) Basic (in ₹)	10.66	10.47	11.27	35.23	32.87	47.59
b) Diluted (in ₹)	10.66	10.47	11.27	35.23	32.87	47.59

Notes:

1) The unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on February 14, 2026. The statutory auditor of the Company has carried out a limited review of the financial results for the quarter and nine months ended December 31, 2025.

2) The unaudited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 ("the Act") read with applicable rules issued thereunder and other generally accepted Accounting Practices in India and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), as amended.

3) The Company has carried out actuarial valuations considering the definition of "wages" as per the New Labour Codes effective 21st November 2025, which has resulted into an incremental provision of ₹70.01 lakhs towards Gratuity liability. Considering the materiality and non-recurring nature, the said provision has been disclosed under exceptional item for the quarter and nine months ended December 31, 2025. The Group continues to monitor updates on the Rules to be notified by regulatory authorities, including clarifications/additional guidance from authorities and will continue to assess the accounting implications, basis such developments/guidance.

JESWANI & RATHORE
Chartered Accountants



For Identification Purpose



4) Segment Reporting

(₹ in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1) Segment Revenue						
a) Plastics, Furniture & allied products	8,312.03	8,078.48	9,102.14	25,164.39	24,557.26	35,116.76
b) Others (Moulds)	13.09	353.97	205.59	580.89	1,604.39	1,621.07
Revenue from Operations	8,325.12	8,432.45	9,307.73	25,745.28	26,161.65	36,737.83
2) Segment Results						
a) Plastics, Furniture & allied products	1,296.32	1,422.15	1,732.62	4,172.72	4,587.82	6,531.90
b) Others (Moulds)	(69.32)	(77.46)	(120.02)	(239.85)	(135.18)	(205.06)
c) Unallocated (Investment Income)	811.36	585.91	569.34	2,505.95	1,806.37	2,560.04
Segment Profit Before Interest & Tax	2,038.36	1,930.60	2,181.94	6,438.82	6,259.01	8,886.88
Less: Finance Cost	0.32	0.15	3.33	1.73	8.65	8.88
Less: Other Unallocable Expenses	351.83	286.10	368.51	906.82	945.37	1,177.30
Profit Before Tax	1,686.20	1,644.33	1,810.10	5,530.27	5,304.99	7,700.70
Less: Tax Expenses	406.86	388.04	456.90	1,301.78	1,359.30	1,987.90
Add: Other Comprehensive Income	3.09	66.48	(24.70)	59.84	58.47	23.08
Total Comprehensive Income	1,282.43	1,322.77	1,328.50	4,288.33	4,004.16	5,735.87

Note on Segment

i) Business Segment

The Company primarily deals in Plastics, Furniture & allied products thereof. However, as per Ind AS 108 "Operating Segments", the Company has identified the reportable segment which is reviewed and evaluated by the Management.

ii) Segment assets and liabilities

All the operations of the Company are done at common facility at various locations. So, it is not practically possible to segregate their assets and liabilities in reportable segment. Hence, segment assets and liabilities have not been presented segment wise.

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

For and on behalf of the Board of Directors
Wim Plast Limited



Pradeep Ghisulal Rathod
(CEO, Chairman & Managing Director)
(DIN - 00027527)

Place : Mumbai

Date : February 14, 2026

JESWANI & RATHORE
Chartered Accountants

For Identification Purpose

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 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Wim Plast Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Wim Plast Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and nine months ended December 31, 2025 ('the Statement'), 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").
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 the Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 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 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 : 26115126YLTSPM8858**

**Place: Mumbai
Date: February 14, 2026**