

WORLDWIDE ALUMINIUM LIMITED

(Formerly known as Worldwide Leathor Exports Ltd.)

Reg. Office: 602, Rohit House, 3 Tolstoy Marg, Connaught Place, New Delhi-1 10001

Email Id: legalteam.worldwide@gmail.com Ph. No.: +91-11-49446667 /49446668

CIN: L70109DL1990PLC338798 Website: www.wwal.in

=====

To,
The Secretary,
BSE Limited 25th Floor,
P.J. Towers, Dalal Street,
Mumbai - 400001

August 14, 2024

Ref: Scrip Code: 526525 Security ID: WWALUM

Sub: Submission of Unaudited standalone financial results for the Quarter ended 30th June 2024 under Regulation 33 of the SEBI (LODR), Regulations, 2015

With respect to captioned subject, we are herewith submitting the Unaudited Standalone Financial Results under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the Quarter ended 30th June 2024 along with the Limited Review Report thereon of the Statutory Auditors of the Company.

This is for your information and dissemination.

Please acknowledge receipt of the same and update the records.

Thanking you,

Yours faithfully

For Worldwide Aluminium Limited

CC To:
The Calcutta Stock Exchange Ltd
7, Lyons Range Kolkata, Dalhousie,
Kolkata, West Bengal-700001

Abhishek Jain
Director
DIN: 02801441

Review Report of Worldwide Aluminium Limited

TO THE BOARD OF DIRECTORS

We have reviewed the quarterly financial results of Worldwide Aluminium Limited for the quarter ended 30th June, 2024 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Management is responsible for the preparation and fair presentation of this interim financial information in accordance with Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; as applicable and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on this interim financial information based on our review.

We conducted our review in accordance with Standard on Review Engagements (SRE) 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”. 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.

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with applicable accounting standard and other recognized accounting practices and policies has disclosed the information required to be disclosed in term of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For **SURRENDRA & ASSOCIATES**

Chartered Accountants

(FRN010189N)

VISHAL
KUMAR
SHAHI

Digitally signed
by VISHAL
KUMAR SHAHI
Date: 2024.08.14
16:11:19 +05'30'

UDIN: **24443526BKILRZ2209**

Date: 14th August 2024

Place: New Delhi

Vishal K. Shahi

Partner

(M. No. 443526)

WORLDWIDE ALUMINIUM LIMITED
Statement of Assets and Liability as on 30/06/2024

(` in Lakhs)

S.No.	Particulars	AS AT	AS AT
		30.06.2024	31.03.2024
A.	ASSETS		
1)	Non-current Assets		
	Property, Plant & Equipment	0.02	0.02
	Financial Assets		
	- Investment in Subsidiaries	-	-
	- Investment Others	-	-
	Deferred Tax Assets (Net)	1.06	1.06
		1.08	1.08
2)	Current Assets		
	Financial Assets		
	- Trade Receivables	673.62	657.13
	- Inventory	-	-
	- Cash & Cash Equivalents	140.85	320.36
	- Bank balances other than above	0.40	0.40
	- Loans	-	-
	- Other Financial Assets	-	-
	Current Tax Assets (Net)	35.65	21.25
	Other Current Assets	-	(0.31)
		850.52	998.83
	Total Assets	851.60	999.91
B.	EQUITY AND LIABILITIES		
1)	Equity		
	Equity Share Capital	328.63	328.63
	Other Equity	284.90	287.18
		613.53	615.81
2)	Current Liabilities		
	Financial Liabilities		
	- Trade Payable	227.38	381.60
	- Other Financial Liabilities	1.24	2.04
	Other Current Liabilities	9.45	0.47
	Current Tax Liabilities (Net)	-	-
		238.07	384.10
	Total Equity & Liabilities	851.60	999.91

VISHAL
KUMAR
SHAHI

Digitally signed by
VISHAL KUMAR
SHAHI
Date: 2024.08.14
16:04:56 +05'30'

ABHISH EK JAIN

Digitally signed by
ABHISHEK JAIN
Date: 2024.08.14
11:36:23 +05'30'

WORLDWIDE ALUMINIUM LIMITED

CIN: L70109DL1990PLC338798

Registered & Corporate Office: 602 Rohit House, 3 Tolstoy Marg Connaught Place New Delhi Central Delhi DL 110001 IN

Office Email: legalteam.worldwide@gmail.com **Website:** www.wwal.inStatement of Audited Results of Worldwide Aluminium Limited for the quarter ended June 30, 2024
prepared in compliance with the Indian Accounting Standards (Ind-AS)

(₹ in Lakhs except EPS)

Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
	30th June	30th June	31st March	31st March
	2024	2023	2024	2024
	Unaudited	Unaudited	Audited	Audited
Income				
Revenue from Operations	432.66	-	701.76	701.76
Other Income	0.33	-	-	-
Total Income (A)	432.99	-	701.76	701.76
Expenses				
Purchases of Stock-in-Trade	425.07	-	653.11	653.11
Employee Benefits Expense	6.02	14.69	6.99	35.61
Finance Costs	0.01	0.01	0.02	-
Depreciation	-	-	-	-
Other Expenses	4.17	6.60	3.52	12.51
Total Expenses (B)	435.27	21.30	663.63	701.23
Profit before Exceptional Item & tax (A+B)	(2.28)	(21.30)	38.13	0.53
Exceptional Item			-	-
Profit/(Loss) before Tax	(2.28)	(21.30)	38.13	0.53
Tax Expense :				
Current Tax	-	-	0.09	0.09
Deferred Tax	-	-	0.19	0.19
Profit/(Loss) for the year	(2.28)	(21.30)	37.85	0.25
Other Comprehensive Income/(Loss)				
A (i) Items that will not be reclassified to Profit or Loss:				
- Changes in Fair Value of Equity Instruments	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss:	-	-	-	-
Other Comprehensive Income/(Loss) for the year	-	-	-	-
Total Comprehensive Income/(Loss) for the Year	(2.28)	(21.30)	37.85	0.25
Paid-up share capital (Face Value of Rs. 10 each)	328.63	328.63	328.63	328.63
Other Equity	284.90	265.62	287.18	287.18
Earnings per equity share (of Rs 10/- each):				
Basic and Diluted (in Rs.per share)	(0.07)	(0.65)	1.15	0.01

VISHAL
KUMAR SHAHIDigitally signed by
VISHAL KUMAR SHAHI
Date: 2024.08.14
16:05:34 +05'30'ABHISH
EK JAINDigitally signed
by ABHISHEK
JAIN
Date: 2024.08.14
11:38:17 +05'30'

WORLDWIDE ALUMINIUM LIMITED
Cash Flow Statement for the year ended 30th June, 2024

(All amounts are in ` Lacs)

Particulars	30.06.2024	31.03.2024
A. Cash flow from operating activities		
Net profit/(loss) before taxation	(2.28)	0.53
Adjusted for :		
Depreciation	-	-
Finance Cost	-	-
Loss on sale of Investment including F & O	-	-
Interest income	-	-
Dividend income	-	-
(Profit)/Loss on sale of Property, plant & Equipments (Net)	-	-
	-	-
Net Operating profit/(Loss) before working capital changes	(2.28)	0.53
Adjusted for :		
Trade and Other receivables	(30.89)	(68.63)
Inventory	-	-
Other Current Assets	(0.31)	4.20
Trade payables and Other Current Liabilities	(146.03)	380.61
Cash generated from operations	(179.51)	316.70
Direct Taxes (paid)/ refunded (net)	-	(0.09)
Net Cash Used in Operating activities	(179.51)	316.61
B. Cash flows from investing activities		
Sale of Property, Plant & equipments	-	-
Dividend income	-	-
Purchase of Investments	-	-
Sale of Investments	-	-
Interest received (Net)	-	-
Receipt of Loan Given	-	-
Net Cash Flow from investing activities	-	-
C. Cash flows from financing activities		
Share Capital	-	-
Security Premium	-	-
Interest paid	-	-
Net Cash Flow from financing activities	-	-
Net increase/(decrease) in cash or cash equivalents	(179.51)	316.61
Cash and cash equivalents at beginning of year	320.77	4.16
Cash and cash equivalents at end of year	141.26	320.77

VISHAL
KUMAR
SHAHI

Digitally signed by
VISHAL KUMAR
SHAHI
Date: 2024.08.14
16:06:03 +05'30'

ABHISH
EK JAIN

Digitally signed
by ABHISHEK JAIN
Date: 2024.08.14
11:36:59 +05'30'

Notes on Accounts

- 1) The above financial statement has been reviewed by audit committee and approved by board of directors on the respective meeting held on 14th August, 2024. These unaudited interim financial statements are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter.
- 2) In accordance with Ind AS 108 "Operating Reporting", the company has determined its only one Operating Segment as Trading Business of Aluminium Coils. Since there are no other business segments in which the company operates. There are no other primary reportable segments. Therefore, the segment revenue, segment results, segment assets, segment liabilities, total cost incurred to acquire segment assets, depreciation charged are all as reflected in financial statements.
- 3) Previous period figures have been regrouped and rearranged whenever considered necessary.

VISHAL
KUMAR
SHAHI

Digitally signed
by VISHAL
KUMAR SHAHI
Date: 2024.08.14
16:06:26 +05'30'

For WORLDWIDE ALUMINIUM LIMITED

ABHISH
EK JAIN

Digitally signed
by ABHISHEK
JAIN
Date: 2024.08.14
11:37:36 +05'30'

ABHISHEK JAIN
(MANAGING DIRECTOR)
DIN 02801441