

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,

May 28, 2024

The Secretary,

BSE Limited 25th Floor,

P.J. Towers, Dalal Street,

Mumbai - 400001

Ref: Scrip Code: 526525 Security ID: WWALUM

Sub: Outcome of Board Meeting held on May 28, 2024 and Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2024.

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements), 2015 ('Listing Regulations'), we wish to inform that the Board of Directors of the Company at its meeting held today i.e. on May 28, 2024 inter -alia:

Considered and approved the Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2024 and we are enclosing herewith:

1. Audited Standalone Financial Results of the Company for the quarter and Year ended March 31, 2024;
2. Independent Auditors Report issued by M/s Surrendra & Associates., Statutory Auditors of the Company on Audited Standalone Financial Results of the Company for the quarter and Year ended March 31, 2024:

The Meeting of the Board of Directors commenced at 05:30 P.M. and concluded at 8:40 P.M.

You are requested to kindly intimate the members of the Stock Exchange and public at large accordingly.

Thanking you,

Yours faithfully

For Worldwide Aluminium Limited

ABHISHEK JAIN
Digitally signed by
ABHISHEK JAIN
Date: 2024.05.28
21:03:02 +05'30'

Abhishek Jain

Director

CC To:

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

INDEPENDENT AUDITOR'S REPORT**TO THE BOARD OF DIRECTORS OF
WORLDWIDE ALUMINIUM LIMITED****Report on the Audit of the Interim Financial Statements****Opinion**

We have audited the accompanying interim financial statements of Worldwide Aluminium Limited ("the Company") which comprise Condensed Balance Sheet as at March 31, 2024, the Condensed Statement of Profit and Loss (including Other Comprehensive Income) for the three months and year ended on that date and the Condensed Statement of Changes in Equity for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the interim condensed standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid interim condensed standalone financial statements give a true and fair view in conformity with Indian Accounting Standard 34 Interim Financial Reporting ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, the profit and total comprehensive income for the three months and year ended on that date and changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the interim condensed standalone financial statements in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Interim Condensed Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the ICAI together with the independence requirements that are relevant to our audit of the interim condensed standalone financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the interim condensed standalone financial statements.

Management Responsibility for the Interim Condensed Standalone Financial Statements

The Company's Board of Directors is responsible for the preparation and presentation of these interim condensed standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income and changes in equity of the Company in accordance with Ind AS 34 and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the interim condensed standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the interim condensed standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Interim Condensed Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the interim condensed standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these interim condensed standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the interim condensed standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Company's internal financial controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the interim condensed standalone financial statements, including the disclosures, and whether the interim condensed standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We also communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings that we identify during our audit.

For **SURENDRA & ASSOCIATES**
Chartered Accountants
(FRN010189N)

VISHAL
KUMAR
SHAHI

Digitally signed
by VISHAL KUMAR
SHAHI
Date: 2024.05.28
20:39:44 +05'30'

Vishal K. Shahi
Partner

(Membership No.443526)

Date: 28th May, 2024

Place: New Delhi

UDIN: **24443526BKILRU9196**

(Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

**TO THE BOARD OF DIRECTORS OF
WORLDWIDE ALUMINIUM LIMITED**

We have audited the quarterly financial results of Worldwide Aluminium Limited ("the Company") for the quarter and year ended 31st March, 2024 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management.

Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in 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.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

ii) give a true and fair view of the net loss and other financial information for the quarter and year ended 31st March, 2024.

For **SURENDRA & ASSOCIATES**
Chartered Accountants
(FRN010189N)

VISHAL
KUMAR
SHAHI



Digitally signed by
VISHAL KUMAR
SHAHI
Date: 2024.05.28
20:40:20 +05'30'

Vishal K. Shahi
Partner

(Membership No.443526)

Date: 28th May, 2024

Place: New Delhi

UDIN: **24443526BKILRU9196**

WORLDWIDE ALUMINIUM LIMITED
Statement of Assets and Liability as on 31/03/2024

(` in Lakhs)

S.No.	Particulars	AS AT	AS AT
		31.03.2024	31.03.2023
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	1.25
		1.08	1.26
2)	Current Assets		
	Financial Assets		
	- Trade Receivables	657.13	588.50
	- Inventory	-	-
	- Cash & Cash Equivalents	320.36	3.76
	- Bank balances other than above	0.40	0.40
	- Loans	-	-
	- Other Financial Assets	-	-
	Current Tax Assets (Net)	21.25	20.64
	Other Current Assets	(0.31)	4.49
		998.83	617.79
	Total Assets	999.91	619.05
B.	EQUITY AND LIABILITIES		
1)	Equity		
	Equity Share Capital	328.63	328.63
	Other Equity	287.18	286.92
		615.81	615.55
2)	Current Liabilities		
	Financial Liabilities		
	- Trade Payable	381.60	1.97
	- Other Financial Liabilities	2.04	0.90
	Other Current Liabilities	0.47	0.62
	Current Tax Liabilities (Net)	-	-
		384.10	3.49
	Total Equity & Liabilities	999.91	619.05

VISHAL KUMAR SHAHI
Digitally signed by VISHAL KUMAR SHAHI
Date: 2024.05.28 20:41:34 +05'30'

For WORLDWIDE ALUMINIUM LIMITED

Authorised Signatory/Director

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.in

Statement of Audited Results of Worldwide Aluminium Limited for the quarter and year ended March 31, 2024
prepared in compliance with the Indian Accounting Standards (Ind-AS)

Particulars	(₹ in Lakhs except EPS)				
	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended	
	31st March	31st December	31st March	31st March	
	2024	2023	2023	2024	2023
	Audited	Unaudited	Audited	Audited	Audited
Income					
Revenue from Operations	701.76	-	13.39	701.76	2,350.92
Other Income	-	-	-	-	-
Total Income (A)	701.76	-	13.39	701.76	2,350.92
Expenses					
Purchases of Stock-in-Trade	653.11	-	-	653.11	2,296.92
Employee Benefits Expense	6.99	7.00	13.15	35.61	37.36
Finance Costs	0.02	-	-	-	-
Depreciation	-	-	-	-	-
Other Expenses	3.52	1.16	5.75	12.51	16.48
Total Expenses (B)	663.63	8.16	18.91	701.23	2,350.76
Profit before Exceptional Item & tax (A+B)	38.13	(8.16)	(5.52)	0.53	0.16
Exceptional Item	-	-	-	-	-
Profit/(Loss) before Tax	38.13	(8.16)	(5.52)	0.53	0.16
Tax Expense :					
Current Tax	0.09	-	0.03	0.09	0.03
Deferred Tax	0.19	-	0.22	0.19	0.22
Profit/(Loss) for the year	37.85	(8.16)	(5.77)	0.25	(0.09)
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	37.85	(8.16)	(5.77)	0.25	(0.09)
Paid-up share capital (Face Value of Rs. 10 each)	328.63	328.63	328.63	328.63	328.63
Other Equity	287.18	249.47	286.92	287.18	286.92
Earnings per equity share (of Rs 10/- each):					
Basic and Diluted (in Rs.per share)	1.15	(0.25)	(0.18)	0.01	(0.00)

For **WORLDWIDE ALUMINIUM LIMITED**


 Authorised Signatory/Director

VISHAL
KUMAR SHAHI

Digitally signed by
VISHAL KUMAR SHAHI
Date: 2024.05.28
20:41:51 +05'30'

WORLDWIDE ALUMINIUM LIMITED
Cash Flow Statement for the year ended 31st March, 2024

(All amounts are in ` Lacs)

Particulars	31.03.2024	31.03.2023
A. Cash flow from operating activities		
Net profit/(loss) before taxation	0.53	0.16
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	0.53	0.16
Adjusted for :		
Trade and Other receivables	(68.63)	7.05
Inventory	-	-
Other Current Assets	4.20	(6.44)
Trade payables and Other Current Liabilities	380.61	(0.77)
Cash generated from operations	316.70	(0.00)
Direct Taxes (paid)/ refunded (net)	(0.09)	(0.03)
Net Cash Used in Operating activities	316.61	(0.03)
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	316.61	(0.03)
Cash and cash equivalents at beginning of year	4.16	4.19
Cash and cash equivalents at end of year	320.77	4.16

VISHAL
KUMAR
SHAHI

Digitally signed
by VISHAL
KUMAR SHAHI
Date: 2024.05.28
20:42:13 +05'30'

For WORLDWIDE ALUMINIUM LIMITED

Notes on Accounts

- 1) The audited interim financial statements for the quarter and year ended March 31, 2024 and the audited financial statements for the year ended March 31, 2024 have been taken on record by the Board of Directors at its meeting held on 28th May, 2024. The statutory auditors, Surrendra & Associates have expressed an unqualified audit opinion. The information for the year ended March 31, 2024 presented above is extracted from the audited financial statements and the information for quarter ended March 31, 2024 are extracted from the audited interim financial statements. These 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 year figures have been regrouped and rearranged whenever considered necessary.

**VISHAL
KUMAR
SHAHI**
Digitally signed
by VISHAL
KUMAR SHAHI
Date:
2024.05.28
20:42:32
+05'30'

For WORLDWIDE ALUMINIUM LIMITED

For WORLDWIDE ALUMINIUM LIMITED


Authorised Signatory/Director
(MANAGING DIRECTOR)
DIN 02801441