

# 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

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To,

August 14, 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 August 14, 2024**

**Pursuant to Regulation 30 and Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

With regard to above, this is to inform you that a meeting of Board of Directors was held today, Wednesday, August 14, 2024, at 4:10 PM, at the Registered Office of the Company, which commenced at 04:10 PM and concluded at 04:20 PM and the Board considered the following agenda items:

1. Approved the Unaudited Standalone Financial Results of the Company for the Quarter ended on June 30, 2024, along with the Unmodified Limited Review Reports thereon issued by the Statutory Auditors of the Company.

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**

**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 30<sup>th</sup> 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)

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Date: 14<sup>th</sup> 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
<b>A.</b>	<b>ASSETS</b>		
1)	<b>Non-current Assets</b>		
	Property, Plant & Equipment	0.02	0.02
	Financial Assets		
	- Investment in Subsidiaries	-	-
	- Investment Others	-	-
	Deferred Tax Assets (Net)	1.06	1.06
		<b>1.08</b>	<b>1.08</b>
2)	<b>Current Assets</b>		
	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)
		<b>850.52</b>	<b>998.83</b>
	<b>Total Assets</b>	<b>851.60</b>	<b>999.91</b>
<b>B.</b>	<b>EQUITY AND LIABILITIES</b>		
1)	<b>Equity</b>		
	Equity Share Capital	328.63	328.63
	Other Equity	284.90	287.18
		<b>613.53</b>	<b>615.81</b>
2)	<b>Current Liabilities</b>		
	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)	-	-
		<b>238.07</b>	<b>384.10</b>
	<b>Total Equity &amp; Liabilities</b>	<b>851.60</b>	<b>999.91</b>

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**WORLDWIDE ALUMINIUM LIMITED**

CIN: L70109DL1990PLC338798

Registered &amp; 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
<b>Income</b>				
Revenue from Operations	432.66	-	701.76	701.76
Other Income	0.33	-	-	-
<b>Total Income (A)</b>	<b>432.99</b>	<b>-</b>	<b>701.76</b>	<b>701.76</b>
<b>Expenses</b>				
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
<b>Total Expenses (B)</b>	<b>435.27</b>	<b>21.30</b>	<b>663.63</b>	<b>701.23</b>
<b>Profit before Exceptional Item &amp; tax (A+B)</b>	<b>(2.28)</b>	<b>(21.30)</b>	<b>38.13</b>	<b>0.53</b>
Exceptional Item			-	-
<b>Profit/(Loss) before Tax</b>	<b>(2.28)</b>	<b>(21.30)</b>	<b>38.13</b>	<b>0.53</b>
Tax Expense :				
Current Tax	-	-	0.09	0.09
Deferred Tax	-	-	0.19	0.19
<b>Profit/(Loss) for the year</b>	<b>(2.28)</b>	<b>(21.30)</b>	<b>37.85</b>	<b>0.25</b>
<b>Other Comprehensive Income/(Loss)</b>				
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:	-	-	-	-
<b>Other Comprehensive Income/(Loss) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income/(Loss) for the Year</b>	<b>(2.28)</b>	<b>(21.30)</b>	<b>37.85</b>	<b>0.25</b>
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

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**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
<b>A. Cash flow from operating activities</b>		
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)	-	-
	-	-
<b>Net Operating profit/(Loss) before working capital changes</b>	(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
<b>Cash generated from operations</b>	(179.51)	316.70
Direct Taxes (paid)/ refunded (net)	-	(0.09)
<b>Net Cash Used in Operating activities</b>	(179.51)	316.61
<b>B. Cash flows from investing activities</b>		
Sale of Property, Plant & equipments	-	-
Dividend income	-	-
Purchase of Investments	-	-
Sale of Investments	-	-
Interest received (Net)	-	-
Receipt of Loan Given	-	-
<b>Net Cash Flow from investing activities</b>	-	-
<b>C. Cash flows from financing activities</b>		
Share Capital	-	-
Security Premium	-	-
Interest paid	-	-
<b>Net Cash Flow from financing activities</b>	-	-
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

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## 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.

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For WORLDWIDE ALUMINIUM LIMITED

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ABHISHEK JAIN  
(MANAGING DIRECTOR)  
DIN 02801441

# **WORLDWIDE ALUMINIUM LIMITED**

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**CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF WORLDWIDE ALUMINIUM LIMITED HELD ON WEDNESDAY, THE 14<sup>th</sup> AUGUST, 2024 AT 04:10 PM AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT 602, ROHIT HOUSE, 3 TOLSTOY MARG, CONNAUGHT PLACE, NEW DELHI-110001.**

**To approve the Un-audited Financial Statement of the Company for the Quarter ended 30<sup>th</sup> June, 2024:**

“RESOLVED THAT the un-audited Financial Results for the Quarter ended 30<sup>th</sup> June 2024 along with the draft limited review report by Surrendra & Associates. Chartered Accountants as placed before the Board be and is hereby approved.

RESOLVED FURTHER THAT any Director of the Company and/or the Company Secretary of the Company be and are hereby authorized to file the Financial Statement for the quarter ended 30<sup>th</sup> June 2024 with the Stock Exchange in the prescribed format as specified by the SEBI and sign such forms/returns, and various documents as may be required to be submitted to the Stock Exchange, Registrar of Companies, or such other authorities and to do all the acts, deeds and things which may be necessary to give effect to the above said resolution.”

**For Worldwide Aluminium Limited**

**Abhishek Jain**  
**Managing Director**  
**DIN: 02801441**