

# 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,

November 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 14<sup>th</sup> November, 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, Thursday, November 14, 2024, at 05:00 PM, at the Registered Office of the Company, which commenced at 05:00 PM and concluded at 05:30 PM and the Board considered the following agenda items:

1. Approved the Unaudited Standalone Financial Results of the Company for the Half Year & Quarter ended on September 30, 2024.

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

For **WORLDWIDE ALUMINIUM LIMITED**

  
Abhishek  
Authorised Signatory/Director  
Managing Director  
DIN: 02801441

CC To:

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

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BSE Limited 25th Floor,  
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Mumbai - 400001

November 14, 2024

Ref: Scrip Code: 526525 Security ID: WWALUM

**Sub: Submission of Unaudited standalone financial results for the Half Year & Quarter ended 30<sup>th</sup> September, 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 Half Year & Quarter ended 30<sup>th</sup> September, 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** Limited

  
**Authorised Signatory/Director**

Abhishek Jain  
Managing Director  
DIN: 02801441

CC To:

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



**Review Report of Worldwide Aluminium Limited**

**TO THE BOARD OF DIRECTORS**

We have reviewed the quarterly financial results of Worldwide Aluminum Limited for the quarter and half ended 30<sup>th</sup> September, 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.

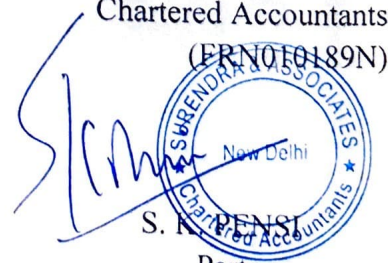
We conducted our review in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and 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

(ERN0189N)



S. K. RENSIL  
Partner

(Membership No.85572)

UDIN: 24085572BKEJMP7715

Date: 14<sup>th</sup> /November/2024

Place: New Delhi

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**WORLDWIDE ALUMINIUM LIMITED**  
**Statement of Assets and Liability as on 30/09/2024**

( ` in Lakhs)

S.No.	Particulars	AS AT	AS AT
		30.09.2024	30.06.2024
<b>A.</b>	<b>ASSETS</b>		
1)	<b>Non-current Assets</b>		
	Property, Plant & Equipment	0.01	0.02
	Financial Assets		
	- Investment in Subsidiaries	-	-
	- Investment Others	-	-
	Deferred Tax Assets (Net)	1.47	1.06
		<b>1.48</b>	<b>1.08</b>
2)	<b>Current Assets</b>		
	Financial Assets		
	- Trade Receivables	651.08	673.62
	- Inventory	0	-
	- Cash & Cash Equivalents	45.82	140.85
	- Bank balances other than above	0.4	0.40
	- Loans	0	-
	- Other Financial Assets	0	-
	Current Tax Assets (Net)	69.33	35.65
	Other Current Assets		-
		<b>766.63</b>	<b>850.52</b>
	<b>Total Assets</b>	<b>768.11</b>	<b>851.60</b>
<b>B.</b>	<b>EQUITY AND LIABILITIES</b>		
1)	<b>Equity</b>		
	Equity Share Capital	328.63	328.63
	Other Equity	326.37	284.90
		<b>655.00</b>	<b>613.53</b>
2)	<b>Current Liabilities</b>		
	Financial Liabilities		
	- Trade Payable	109.48	227.38
	- Other Financial Liabilities	0	1.24
	Other Current Liabilities	3.63	9.45
	Current Tax Liabilities (Net)	0	-
		<b>113.11</b>	<b>238.07</b>
	<b>Total Equity &amp; Liabilities</b>	<b>768.11</b>	<b>851.60</b>

**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 ended September 30, 2024  
prepared in compliance with the Indian Accounting Standards (Ind-AS)

( in Lakhs except EPS)

Particulars	Half Yearly Ended	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
	30th September	30th September	30th September	31st June	31st March
	2024	2024	2023	2024	2024
	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income</b>					
Revenue from Operations	1,450.37	1,017.71	-	432.66	701.76
Other Income	54.45	54.12	-	0.33	-
<b>Total Income (A)</b>	<b>1,504.82</b>	<b>1,071.83</b>	<b>-</b>	<b>432.99</b>	<b>701.76</b>
<b>Expenses</b>					
Purchases of Stock-in-Trade	1,485.97	1,060.90	-	425.07	653.11
Employee Benefits Expense	265.33	259.31	6.88	6.02	35.61
Finance Costs	200.44	200.43	-	0.01	-
Depreciation	-	-	-	-	-
Other Expenses	4.50	0.33	1.19	4.17	12.51
<b>Total Expenses (B)</b>	<b>1,956.24</b>	<b>1,520.97</b>	<b>8.07</b>	<b>435.27</b>	<b>701.23</b>
<b>Profit before Exceptional Item &amp; tax (A+B)</b>	<b>(451.42)</b>	<b>(449.14)</b>	<b>(8.07)</b>	<b>(2.28)</b>	<b>0.53</b>
Exceptional Item	-	-	-	-	-
<b>Profit/(Loss) before Tax</b>	<b>(451.42)</b>	<b>(449.14)</b>	<b>(8.07)</b>	<b>(2.28)</b>	<b>0.53</b>
Tax Expense :					
Current Tax	-	-	-	-	0.09
Deferred Tax	-	-	-	-	0.19
<b>Profit/(Loss) for the year</b>	<b>(451.42)</b>	<b>(449.14)</b>	<b>(8.07)</b>	<b>(2.28)</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>-</b>
<b>Total Comprehensive Income/(Loss) for the Year</b>	<b>(451.42)</b>	<b>(449.14)</b>	<b>(8.07)</b>	<b>(2.28)</b>	<b>0.25</b>
Paid-up share capital (Face Value of Rs. 10 each)	328.63	328.63	328.63	328.63	328.63
Other Equity	326.37	272.83	257.63	284.90	287.18
Earnings per equity share (of Rs 10/- each):					
Basic and Diluted (in Rs per share)	(1.25)	(1.26)	(0.25)	(0.07)	0.01

**For WORLDWIDE ALUMINIUM LIMITED**  
*[Signature]*  
**Authorised Signatory/Director**

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

( All amounts are in ` Lacs)

Particulars	30.09.2024	30.06.2024
<b>A. Cash flow from operating activities</b>		
<b>Net profit/(loss) before taxation</b>	(451.42)	(2.28)
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>	<u>(451.42)</u>	<u>(2.28)</u>
Adjusted for :		
Trade and Other receivables	651.08	(30.89)
Inventory	-	-
Other Current Assets	69.33	(0.31)
Trade payables and Other Current Liabilities	<u>(364.43)</u>	<u>(146.03)</u>
<b>Cash generated from operations</b>	(95.44)	(179.51)
Direct Taxes (paid)/ refunded (net)	-	-
<b>Net Cash Used in Operating activities</b>	<u>(95.44)</u>	<u>(179.51)</u>
<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>	<u>-</u>	<u>-</u>
<b>C. Cash flows from financing activities</b>		
Share Capital	-	-
Security Premium	-	-
Interest paid	-	-
<b>Net Cash Flow from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase/(decrease) in cash or cash equivalents</b>	(95.44)	(179.51)
Cash and cash equivalents at beginning of year	141.26	320.77
Cash and cash equivalents at end of year	45.82	141.26

**For WORLDWIDE ALUMINIUM LIMITED**  
  
**Authorised Signatory/Director**

### 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.

For WORLDWIDE ALUMINIUM LIMITED

**For WORLDWIDE ALUMINIUM LIMITED**

  
**Authorised Signatory/Director**

(MANAGING DIRECTOR)

DIN 02801441