

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, 2023

The Secretary,

BSE Limited 25th Floor,

P.J. Towers, Dalal Street,

Mumbai - 400001

Ref: Scrip Code: 526525 Security ID: WWALUM

Sub: Submission of Unaudited standalone financial results for the Half Year & Quarter ended 30th September, 2023 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 30th September, 2023 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

ARJUN SINGH PATWAL
Digitally signed by
ARJUN SINGH PATWAL
Date: 2023.11.14
17:43:04 +05'30'

CC To:

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

Arjun Singh Patwal

Company Secretary & Compliance Officer

Membership No.: A43460

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 and half ended 30th September, 2023 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

(FRN 010189N)



S. K. PURI

Partner

(Membership No.85572)

UDIN: 23085572BGWJEO6584

Date: 14th /November/2023

Place: New Delhi

Delhi

+91 98110 80323

+91 11 2875 9458

+91 11 2875 0458

skdiwan@surendradiwan.com

Gurgaon

+91 98736 40231

+91 124 256 3152

+91 124 427 2041

juhidiwan@surendradiwan.com

Bhiwadi

+91 99105 45888

+91 99969 45888

+91 1493 516 095

ashishyadav@surendradiwan.com

WORLDWIDE ALUMINIUM LIMITED
Statement of Assets and Liability as on 30/09/2023

(in Lakhs)

S.No.	Particulars	AS AT 30.09.2023	AS AT 31.03.2023
A.	ASSETS		
1)	Non-current Assets		
	Property, Plant & Equipment	0.02	0.02
	Financial Assets		
	- Investment Others	-	-
	Deferred Tax Assets (Net)	1.25	1.25
		1.27	1.26
2)	Current Assets		
	Financial Assets		
	- Trade Receivables	552.81	588.50
	- Inventory	-	-
	- Cash & Cash Equivalents	3.51	3.76
	- Bank balances other than above	0.40	0.40
	- Loans	-	-
	Current Tax Assets (Net)	25.57	20.64
	Other Current Assets	5.19	4.49
		587.47	617.79
	Total Assets	588.74	619.05
B.	EQUITY AND LIABILITIES		
1)	Equity		
	Equity Share Capital	328.63	328.63
	Other Equity	257.63	286.92
		586.26	615.55
2)	Current Liabilities		
	Financial Liabilities		
	- Trade Payable	-	1.97
	- Other Financial Liabilities	2.03	0.90
	Other Current Liabilities	0.45	0.62
		2.48	3.49
	Total Equity & Liabilities	588.74	619.05

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 Interim Financial Results of Worldwide Aluminium Limited for the quarter ended September 30, 2023 prepared in compliance with the Indian Accounting Standards (Ind-AS)

Particulars	(' in Lakhs except EPS)				
	Half Year Ended	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
	30th Sptember	30th September	30th June	30th September	31st March
	2023	2023	2023	2022	2023
	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income					
Revenue from Operations	-	-	-	1,194.58	2,350.92
Other Income	-	-	-	-	-
Total Income (A)	-	-	-	1,194.58	2,350.92
Expenses					
Purchases of Stock-in-Trade	-	-	-	1,194.58	2,296.92
Employee Benefits Expense	21.57	6.88	14.69	8.02	37.36
Finance Costs	0.01	0.00	0.01	0.01	-
Depreciation	-	-	-	-	-
Other Expenses	7.79	1.19	6.60	1.79	16.48
Total Expenses (B)	29.37	8.07	21.30	1,204.41	2,350.76
Profit before Exceptional Item & tax (A+B)	(29.37)	(8.07)	(21.30)	(9.83)	0.16
Exceptional Item	-	-	-	-	-
Profit/(Loss) before Tax	(29.37)	(8.07)	(21.30)	(9.83)	0.16
Tax Expense :					
Current Tax	-	-	-	-	0.03
Deferred Tax	-	-	-	-	0.22
Profit/(Loss) for the year	(29.37)	(8.07)	(21.30)	(9.83)	(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	(29.37)	(8.07)	(21.30)	(9.83)	(0.09)
Paid-up share capital (Face Value of Rs. 10 each)	328.63	328.63	328.63	328.63	328.63
Other Equity	257.63	257.63	265.70	268.69	287.00
Earnings per equity share (of Rs 10/- each):					
Basic and Diluted (in Rs.per share)	(0.89)	(0.25)	(0.65)	(0.30)	(0.00)

WORLDWIDE ALUMINIUM LIMITED

A
Authorised Signatory/Director

WORLDWIDE ALUMINIUM LIMITED
Cash Flow Statement for the year ended 30th September, 2023

(All amounts are in ` Lacs)

Particulars	30.09.2023
A. Cash flow from operating activities	
Net profit/(loss) before taxation	(29.37)
Adjusted for :	
Depreciation	-
Finance Cost	0.01
Interest income	-
Net Operating profit/(Loss) before working capital changes	(29.36)
Adjusted for :	
Trade and Other receivables	35.69
Inventory	-
Other Current Assets	(0.70)
Trade payables and advance from customers	(1.02)
Cash generated from operations	4.61
Direct Taxes (paid)/ refunded (net)	(4.84)
Net Cash Used in Operating activities	(0.23)
B. Cash flows from investing activities	
Sale of Investments	
Interest received (Net)	-
Receipt of Loan Given	
Loan Given	
Net Cash Flow from investing activities	-
C. Cash flows from financing activities	
Share Capital	
Security Premium	
Interest paid	(0.01)
Net Cash Flow from financing activities	(0.01)
Net increase/(decrease) in cash or cash equivalents	(0.24)
Cash and cash equivalents at beginning of year	3.76
Cash and cash equivalents at end of year	3.51


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 November, 2023. 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

A
Abhishek Jain
(DIRECTOR)
DIN 02801441