



**Review Report of Worldwide Leather Export Limited**

**TO THE BOARD OF DIRECTORS**

We have reviewed the quarterly financial results of Worldwide Leather Export Limited for the quarter ended 30<sup>th</sup> June, 2019 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)

  
  
S. K. PENSI

Partner

(Membership No.85572)

Date: 09 / 08 / 2019

Place: New Delhi

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**WORLDWIDE LEATHER EXPORTS LIMITED**

CIN: L70109DL1990PLC338798

Registered & Corporate Office: 602 Rohit House, 3 Tolstoy Marg Connaught Place New Delhi Central Delhi DL 110001 IN  
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Statement of Interim Financial Results of Worldwide Limited for the quarter ended June 30, 2019  
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
	2019	2018	2019	2019
	Unaudited	Unaudited	Audited	Audited
<b>Income</b>				
Revenue from Operations	209.35	464.10	317.46	2,013.37
Other Income	0.83	27.67	7.54	14.26
<b>Total Income (A)</b>	<b>210.18</b>	<b>491.77</b>	<b>325.00</b>	<b>2,027.63</b>
<b>Expenses</b>				
Purchases of Stock-in-Trade	206.97	453.49	307.65	1,957.92
Employee Benefits Expense	5.85	4.82	5.70	24.56
Finance Costs	0.85	0.66	0.03	9.66
Depreciation	0.01	1.06	0.01	3.04
Other Expenses*	4.57	95.31	77.07	122.05
<b>Total Expenses (B)</b>	<b>218.25</b>	<b>555.34</b>	<b>390.46</b>	<b>2,117.23</b>
<b>Profit before Exceptional Item &amp; tax (A+B)</b>	<b>(8.07)</b>	<b>(63.57)</b>	<b>(65.46)</b>	<b>(89.60)</b>
Exceptional Items	-	-	-	-
<b>Profit/(Loss) before Tax</b>	<b>(8.07)</b>	<b>(63.57)</b>	<b>(65.46)</b>	<b>(89.60)</b>
Tax Expense :				
Current Tax	-	-	(11.00)	(11.00)
Deferred Tax	-	-	36.85	36.85
<b>Profit/(Loss) for the year</b>	<b>(8.07)</b>	<b>(63.57)</b>	<b>(91.31)</b>	<b>(115.44)</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	-	5.01	5.73	53.88
(ii) Income tax relating to items that will not be reclassified to profit or loss:	-	-	1.00	8.32
<b>Other Comprehensive Income/(Loss) for the year</b>	<b>-</b>	<b>5.01</b>	<b>4.73</b>	<b>45.56</b>
<b>Total Comprehensive Income/(Loss) for the Year</b>	<b>(8.07)</b>	<b>(58.56)</b>	<b>(86.58)</b>	<b>(69.88)</b>
Paid-up share capital (Face Value of Rs. 10 each)	328.63	297.03	328.63	328.63
Other Equity	310.12	287.68	318.19	318.19
Earnings per equity share (of Rs 10/- each):				
Basic and Diluted (in Rs per share)	(0.25)	(1.97)	(2.63)	(2.13)

For Worldwide Leather Exports Limited

*[Signature]*

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 09 August, 2019. 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 LEATHER EXPORTS LIMITED

Date: 09/08/2019  
Place: New Delhi

For Worldwide Leather Exports Limited

ABHISHEK JAIN  
Authorized Managing Director  
DIN 02801441

