

WORLDWIDE LEATHER EXPORTS LTD.

Reg. Office: 602, Rohit House, 3 Tolstoy Marg, Connaught Place, New Delhi-110001.

Email Id: legalteam.worldwide@gmail.com **Ph. No.:** +91-11-49446667/49446668

CIN: L70109DL1990PLC338798 **Website:** www.wwal.in

WLE/SE/2019/P08/

May 30, 2019

To,
The Manager, Listing
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

Dear Sir/Madam,

Sub: Outcome of Board Meeting

Ref: Company Code: BSE: 526525 Security ID: WWLEATH

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, 30th May, 2019**, at the Registered Office of the Company, which **commenced at 04:00 p.m. and Concluded at 04:30 p.m.** and the Board considered the following agenda items:

1. Approved the Audited Standalone Financial Results of the Company for the Fourth Quarter and Financial year ended on March 31, 2019
2. Adoption of amended Code of Conduct of Practices and Procedures for Fair Disclosures pursuant to the SEBI (Prohibition of Insider Trading) Amendment Regulations, 2018.
3. Adoption of Code of Conduct to Regulate, Monitor and Report trading by Designated Persons and immediate relative of Designated Persons pursuant to the SEBI (Prohibition of Insider Trading: Amendment Regulations, 2018.

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

Thanking You,

Faithfully Yours

For Worldwide Leather Exports Limited

For Worldwide Leather Exports Limited

Abhishek Jain
Joint Managing Director
DIN: 02801441

CC:

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



(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 LEATHER EXPORT LIMITED**

We have audited the quarterly financial results of Worldwide Leather Export Limited ("the Company") for the quarter and year ended 31st March, 2019 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:



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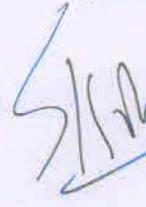
Bhiwadi

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ashishyadav@surendradiwan.com



- 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, 2019.

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



S. K. PENSI

Partner

(Membership No.85572)

Date: 30th May, 2019

Place: New Delhi

Delhi

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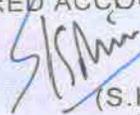
ashishyadav@surendradiwan.com

WORLDWIDE LEATHER EXPORTS LIMITED
Statement of Assets and Liability as on 31/03/2019

(₹ in Lakhs)

S.No.	Particulars	AS AT	AS AT
		31.03.2019	31.03.2018
A.	ASSETS		
1)	Non-current Assets		
	Property, Plant & Equipment	0.07	13.83
	Financial Assets		
	- Investment in Subsidiaries	-	-
	- Investment Others	0.08	292.68
	Deferred Tax Assets (Net)	2.38	47.55
		2.53	354.06
2)	Current Assets		
	Financial Assets		
	- Trade Receivables	648.09	115.44
	- Inventory	106.64	-
	- Cash & Cash Equivalents	6.00	1.11
	- Bank balances other than above	75.57	0.38
	- Loans	9.00	99.31
	- Other Financial Assets	-	12.36
	Current Tax Assets (Net)	15.17	5.64
	Other Current Assets	10.48	67.38
		870.96	301.63
	Total Assets	873.48	655.69
B.	EQUITY AND LIABILITIES		
1)	Equity		
	Equity Share Capital	328.63	297.03
	Other Equity	318.19	344.54
		646.82	641.57
2)	Current Liabilities		
	Financial Liabilities		
	- Trade Payable	220.00	-
	- Other Financial Liabilities	5.60	5.83
	Other Current Liabilities	1.05	0.45
	Current Tax Liabilities (Net)	-	7.84
		226.66	14.11
	Total Equity & Liabilities	873.48	655.68

For SURENDRA & ASSOCIATES
CHARTERED ACCOUNTANTS


(S.K. PENSI)
Partner

For Worldwide Leather Exports Limited


Authorised Signatory/Director

WORLDWIDE LEATHER EXPORTS 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 Infosys Limited for the quarter and year ended March 31, 2019
prepared in compliance with the Indian Accounting Standards (Ind-AS)

(₹ in Lakhs except EPS)

Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended	
	31st March	31st December	31st March	31st March	
	2019	2018	2018	2019	2018
	Audited	Unaudited	Audited	Audited	Audited
Income					
Revenue from Operations	317.46	600.04	131.31	2,013.37	137.83
Other Income	7.54	84.63	93.22	14.26	137.01
Total Income (A)	325.00	684.67	224.53	2,027.63	274.83
Expenses					
Purchases of Stock-in-Trade	307.65	583.41	131.00	1,957.92	131.00
Employee Benefits Expense	5.70	5.68	4.73	24.56	25.34
Finance Costs	0.03	0.02	0.05	9.66	0.05
Depreciation	0.01	0.89	0.76	3.04	5.76
Other Expenses*	77.07	6.83	22.15	122.05	62.64
Total Expenses (B)	390.46	596.82	158.69	2,117.23	224.79
Profit before Exceptional Item & tax (A+B)	(65.46)	87.84	65.84	(89.60)	50.05
Exceptional Item	(65.46)	87.84	65.84	(89.60)	50.05
Profit/(Loss) before Tax					
Tax Expense:					
Current Tax	(11.00)	-	57.81	(11.00)	57.80
Deferred Tax	36.85	-	(27.71)	36.85	(27.71)
Profit/(Loss) for the year	(91.31)	87.84	35.74	(115.44)	19.96
Other Comprehensive Income/(Loss)					
A (i) Items that will not be reclassified to Profit or Loss:					
- Changes in Fair Value of Equity Instruments	5.73	49.17	(53.88)	53.88	(53.88)
(ii) Income tax relating to items that will not be reclassified to profit or loss:	1.00	13.00	(8.32)	8.32	(8.32)
Other Comprehensive Income/(Loss) for the year	4.73	36.17	(45.56)	45.56	(45.56)
Total Comprehensive Income/(Loss) for the Year	(86.58)	124.01	(9.82)	(69.88)	(25.60)
Paid-up share capital (Face Value of Rs. 10 each)	328.63	297.03	297.03	328.63	297.03
Other Equity	318.19	344.54	344.54	318.19	344.54
Earnings per equity share (of Rs 10/- each):					
Basic and Diluted (in Rs. per share)	(2.63)	4.18	(0.33)	(2.13)	(0.86)

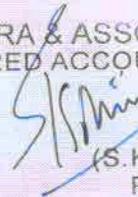
* Other expenses includes Net Loss from trading of F&O Rs. 65.97 Lakhs and Loss on sale of Investment Rs. 19.31 Lakhs.

For **SURENDRA & ASSOCIATES** Chartered Accountants
For Worldwide Leather Exports Limited
(S.K. PENSI)
Partner
Authorised Signatory/Director

Notes on Accounts

- 1) The audited interim financial statements for the quarter and year ended March 31, 2019 and the audited financial statements for the year ended March 31, 2019 have been taken on record by the Board of Directors at its meeting held on 30th May, 2019. The statutory auditors, Surendra & Associates have expressed an unqualified audit opinion. The information for the year ended March 31, 2019 presented above is extracted from the audited financial statements and the information for quarter ended March 31, 2019 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.

For SURENDRA & ASSOCIATES
CHARTERED ACCOUNTANTS


(S.K. PENSI)
Partner

For WORLDWIDE LEATHER EXPORTS LIMITED

For Worldwide Leather Exports Limited


ABHISHEK JAIN
Authorised Signatory Director
(JOINT MANAGING DIRECTOR)
DIN 02801441

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WLE/SE/2019/P09/

May 30, 2019

To,
The Manager, Listing
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

Dear Sir/Madam,

Attn : Market Operation Department

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. ("LODR")

Ref: Company Code: BSE: 526525 Security ID: WWLEATH

In compliance with the Regulation 33(3)(d) of LODR as amended by SEBI Circular No. CIR/ CFD/ CMD/ 56 dated May 27, 2016, I Abhishek Jain (DIN: 02801441), Joint Managing Director of the Company, hereby declare that the Statutory Auditor of the Company M/s. Surendra & Associates, Chartered Accountants (FRN-010189N) have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended 31st March, 2019.

Please take note of it.

Thanking You,

Faithfully Yours

For Worldwide Leather Exports Limited

A
For Worldwide Leather Exports Limited

Abhishek Jain
Joint Managing Director
Authorized Signatory/Director
DIN: 02801441

CC:

The Calcutta Stock Exchange
7, Lyons Range
Dalhousie, Kolkata
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