

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 and year ended March 31, 2021
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	
	2021	2020	2020	2021	2020
	Audited	Unaudited	Audited	Audited	Audited
Income	-	-	-	-	253.31
Revenue from Operations	-	-	-	35.00	0.84
Other Income	35.00	-	-	35.00	254.15
Total Income (A)	35.00	-	-	35.00	254.15
Expenses	-	-	-	-	250.53
Purchases of Stock-in-Trade	-	-	-	21.50	21.95
Employee Benefits Expense	5.57	5.49	5.09	0.01	0.84
Finance Costs	(0.01)	0.01	0.02	-	0.05
Depreciation	(0.02)	0.01	0.01	12.27	13.64
Other Expenses	1.36	5.75	2.38	33.78	287.02
Total Expenses (B)	6.91	11.25	7.50	33.78	287.02
Profit before Exceptional Item & tax (A+B)	28.10	(11.25)	(7.50)	1.23	(32.87)
Exceptional Item	-	-	-	-	-
Profit/(Loss) before Tax	28.10	(11.25)	(7.50)	1.23	(32.87)
Tax Expense :	-	-	-	0.19	-
Current Tax	0.19	-	-	0.30	0.35
Deferred Tax	0.30	-	0.35	0.30	0.35
Profit/(Loss) for the year	27.60	(11.25)	(7.85)	0.73	(33.22)
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	27.60	(11.25)	(7.85)	0.73	(33.22)
Paid-up share capital	328.63	328.63	328.63	328.63	328.63
(Face Value of Rs. 10 each)	285.62	258.02	284.89	285.62	284.89
Other Equity	-	-	-	-	-
Earnings per equity share (of Rs 10/- each):	-	-	-	-	-
Basic and Diluted (in Rs.per share)	0.84	(0.34)	(0.24)	0.02	(1.01)

For Worldwide Aluminium Limited

Authorised Signatory/Director

For SURENDRA & ASSOCIATES
CHARTERED ACCOUNTANTS

(S.K. PENSI)
Partner

WORLDWIDE ALUMINIUM LIMITED
Statement of Assets and Liability as on 31/03/2021

(₹ in Lakhs)

S.No.	Particulars	AS AT	AS AT
		31.03.2021	31.03.2020
A.	ASSETS		
1)	Non-current Assets		
	Property, Plant & Equipment	0.02	0.02
	Financial Assets		
	- Investment in Subsidiaries	-	-
	- Investment Others	-	-
	Deferred Tax Assets (Net)	1.73	2.03
		1.74	2.05
2)	Current Assets		
	Financial Assets		
	- Trade Receivables	592.13	601.38
	- Inventory	-	-
	- Cash & Cash Equivalents	4.59	5.66
	- Bank balances other than above	0.40	0.40
	- Loans	-	-
	- Other Financial Assets	-	-
	Current Tax Assets (Net)	15.93	15.25
	Other Current Assets	6.08	10.97
		619.13	633.66
	Total Assets	620.88	635.71
B.	EQUITY AND LIABILITIES		
1)	Equity		
	Equity Share Capital	328.63	328.63
	Other Equity	285.62	284.89
		614.25	613.52
2)	Current Liabilities		
	Financial Liabilities		
	- Trade Payable	1.40	3.82
	- Other Financial Liabilities	4.28	18.01
	Other Current Liabilities	0.95	0.35
	Current Tax Liabilities (Net)	-	-
		6.62	22.19
	Total Equity & Liabilities	620.88	635.71

For SURENDRA & ASSOCIATES
 CHARTERED ACCOUNTANTS

For Worldwide Aluminium Limited

Authorised Signatory/Director

WORLDWIDE ALUMINIUM LIMITED
Cash Flow Statement for the year ended 31st March, 2021

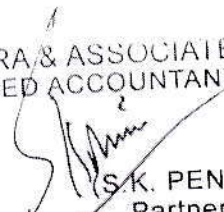
(All amounts are in ₹ Lacs)

Particulars	31.03.2021	31.03.2020
A. Cash flow from operating activities		
Net profit/(loss) before taxation	1.23	(32.87)
Adjusted for :		
Depreciation	-	0.05
Finance Cost	0.01	0.84
Loss on sale of Investment including F & O	-	-
Interest income	(0.01)	(0.84)
Dividend income	-	-
(Profit)/Loss on sale of Property, plant & Equipments (Net)	-	-
Net Operating profit/(Loss) before working capital changes	1.22	(32.81)
Adjusted for :		
Trade and Other receivables	9.25	46.71
Inventory	-	106.64
Other Current Assets	4.89	(0.48)
Trade payables and Other Current Liabilities	(15.56)	(204.47)
Cash generated from operations	(0.20)	(84.42)
Direct Taxes (paid)/ refunded (net)	(0.88)	(0.08)
Net Cash Used in Operating activities	(1.08)	(84.50)
B. Cash flows from investing activities		
Sale of Property, Plant & equipments	-	-
Dividend income	-	-
Purchase of Investments	-	-
Sale of Investments	-	-
Interest received (Net)	0.01	0.84
Receipt of Loan Given	-	9.00
Net Cash Flow from investing activities	0.01	9.84
C. Cash flows from financing activities		
Share Capital	-	-
Security Premium	-	-
Interest paid	(0.01)	(0.84)
Net Cash Flow from financing activities	(0.01)	(0.84)
Net increase/(decrease) in cash or cash equivalents	(1.07)	(75.51)
Cash and cash equivalents at beginning of year	6.06	81.56
Cash and cash equivalents at end of year	4.99	6.06

For Worldwide Aluminium Limited


Authorised Signatory/Director

For SURENDRA & ASSOCIATES
CHARTERED ACCOUNTANTS


S.K. PENSI
Partner

Notes on Accounts

- 1) The audited interim financial statements for the quarter and year ended March 31, 2021 and the audited financial statements for the year ended March 31, 2021 have been taken on record by the Board of Directors at its meeting held on 30th June, 2021. The statutory auditors, Surendra & Associates have expressed an unqualified audit opinion. The information for the year ended March 31, 2021 presented above is extracted from the audited financial statements and the information for quarter ended March 31, 2021 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 WORLDWIDE ALUMINIUM LIMITED


Authorised Signatory/Director

ABHISHEK JAIN
(MANAGING DIRECTOR)
DIN 02801441

For SURENDRA & ASSOCIATES
CHARTERED ACCOUNTANTS


(S.K. PENSI)
Partner

(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 ALUMINIUM LIMITED

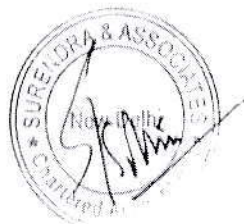
We have audited the quarterly financial results of Worldwide Aluminium Limited ("the Company") for the quarter and year ended 31st March, 2021 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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:



For Worldwide Aluminium Limited


Authorised Signatory/Director

- 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, 2021.

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

For Worldwide Aluminium Limited


Authorised Signatory/Director

Date: 30th June, 2021
Place: New Delhi
UDIN: 21085572AAAABW8497



S. K. PENSI
Partner
(Membership No. 85572)

INDEPENDENT AUDITOR'S REPORT**TO THE BOARD OF DIRECTORS OF
WORLDWIDE ALUMINIUM LIMITED****Report on the Audit of the Interim Financial Statements****Opinion**

We have audited the accompanying interim financial statements of Worldwide Aluminium Limited ("the Company") which comprise Condensed Balance Sheet as at March 31, 2021, the Condensed Statement of Profit and Loss (including Other Comprehensive Income) for the three months and year ended on that date and the Condensed Statement of Changes in Equity for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the interim condensed standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid interim condensed standalone financial statements give a true and fair view in conformity with Indian Accounting Standard 34 Interim Financial Reporting ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, the profit and total comprehensive income for the three months and year ended on that date and changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the interim condensed standalone financial statements in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Interim Condensed Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the ICAI together with the independence requirements that are relevant to our audit of the interim condensed standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is



For Worldwide Aluminium Limited

Authorised Signatory/Director

sufficient and appropriate to provide a basis for our audit opinion on the interim condensed standalone financial statements.

Management Responsibility for the Interim Condensed Standalone Financial Statements

The Company's Board of Directors is responsible for the preparation and presentation of these interim condensed standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income and changes in equity of the Company in accordance with Ind AS 34 and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the interim condensed standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the interim condensed standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Interim Condensed Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the interim condensed standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be



For Worldwide Aluminium Limited

Authorised Signatory/Director

expected to influence the economic decisions of users taken on the basis of these interim condensed standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the interim condensed standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Company's internal financial controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the interim condensed standalone financial statements, including the disclosures, and whether the interim condensed standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We also communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings that we identify during our audit.

For Worldwide Aluminium Limited


Authorised Signatory/Director

Date: 30th June, 2021
Place: New Delhi

For SURENDRA & ASSOCIATES
Chartered Accountants

(FRN 010180N)



S. K. PENSI
Partner

(Membership No. 85572)

WORLDWIDE ALUMINUM LIMITED

(Formerly known as 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

June 30, 2021

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

Dear Sir/Madam,

Sub: Declaration of unmodified opinion with Audit report as required under regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 on Annual Audited Financial Statements for the Quarter ended and year ended on 31st March, 2021.

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

With reference to captioned subject, we hereby confirm and declare that the Statutory Auditors of the company i.e. M/s. Surendra and Associates have issued the audit report on Standalone results of the company for the Quarter ended and Year ended 31st March, 2021 and the Audit Report on Standalone financial results are with unmodified opinion and do not contain any qualification, reservation or adverse remark on the said results.

We submit this declaration as required under the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and Circular No. CIR/CFD/CMD/56/2016 on May 27, 2016 issued by SEBI.

Thanking You,

Faithfully Yours

For Worldwide Aluminum Limited
For Worldwide Aluminium Limited



Authorised Signatory/Director

Abhishek Jain
Joint Managing Director
DIN: 02801441

CC To:

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