

WORLDWIDE ALUMINIUM 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

To,

February 12, 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 February 12, 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, Monday, February 12, 2024, at 02:30 PM, at the Registered Office of the Company, which commenced at 02:30 PM and concluded at 03:00 PM and the Board considered the following agenda items:

1. Approved the Unaudited Standalone Financial Results of the Company for the Quarter ended on December 31, 2023, along with the Unmodified Limited Review Reports thereon issued by the Statutory Auditors of the Company.

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


WORLDWIDE ALUMINIUM LIMITED

Arjun Singh, Director
Company Secretary & Compliance Officer
Membership No.: A43460

CC To:

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

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The Secretary,
BSE Limited 25th Floor,
P.J. Towers, Dalal Street,
Mumbai - 400001

February 12, 2024

Ref: Scrip Code: 526525 Security ID: WWALUM

Sub: Submission of Unaudited standalone financial results for the Quarter ended 31st December 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 Quarter ended 31st December 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
For WORLDWIDE ALUMINIUM LIMITED


Arjun Singh, Authorised Signatory/Director
Company Secretary & Compliance Officer
Membership No.: A43460

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To,
The Secretary,
BSE Limited
25th Floor, P.J. Towers,
Dalal Street, Mumbai - 400001

12.02.2024

Ref: Scrip Code: 526525 Security ID: WWALUM

Sub: Certified copy of the resolution passed by BOD Dt. 12.02.2024

Dear Sir/Madam,

Pursuant to Regulation 33(2)(b) of SEBI (Listing Obligations and Disclosure Requirements), 2015 ('Listing Regulations'), we hereby submit the certified copy of the Board resolution for approved Unaudited Standalone Financial Results of the Company for the quarter ended December 31, 2023.

Thanking you,

Yours faithfully

For Worldwide Aluminium Limited

For WORLDWIDE ALUMINIUM LIMITED

Authorised Signatory/Director
Arjun Singh Patwal
Company Secretary & Compliance Officer
Membership No.: A43460

CC To:

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7, Lyons Range Kolkata, Dalhousie,
Kolkata, West Bengal-700001

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CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF WORLDWIDE ALUMINIUM LIMITED HELD ON MONDAY, THE 12th FEBRUARY, 2024 AT 02:30 PM AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT 602, ROHIT HOUSE, 3 TOLSTOY MARG, CONNAUGHT PLACE, NEW DELHI-110001.

To approve the Un-audited Financial Statement of the Company for the Quarter ended 31st December, 2023:

"RESOLVED THAT the un-audited Financial Results for the Quarter ended 31st December 2023 along with the draft limited review report by Surrendra & Associates, Chartered Accountants as placed before the Board be and is hereby approved.

RESOLVED FURTHER THAT any Director of the Company and/or the Company Secretary of the Company be and are hereby authorized to file the Financial Statement for the quarter ended 31st December 2023 with the Stock Exchange in the prescribed format as specified by the SEBI and sign such forms/returns, and various documents as may be required to be submitted to the Stock Exchange, Registrar of Companies, or such other authorities and to do all the acts, deeds and things which may be necessary to give effect to the above said resolution."

For Worldwide Aluminium Limited

For WORLDWIDE ALUMINIUM LIMITED

Abhishek Jain
Authorized Signatory/Director
Managing Director
DIN: 02801441

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 31st December, 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 SURENDRA & ASSOCIATESChartered Accountants
(FRN010189N)**S. K. PENSI**

Partner

(M.No.: 085572)

Place.: New Delhi

Date: 12th /February/2024

UDIN: 24085572BKEJF1483

Delhi : +91 98 1108 0323, Email : skdiwan@surendradiwan.com

Gurgaon : +91 124 436 9725, 9891139318, Email : auditors@surendradiwan.com

www.surendradiwan.com

WORLDWIDE ALUMINIUM LIMITED

CIN: 170100DL100091338738

Registered & Corporate Office: 202 Hites House, 3 Tollygunge Crossing Connaught Place New Delhi Central Delhi DL 110001 IN
 Office Email: legal@wwal.com Website: www.wwal.in

Statement of Income (Financial Results) of Worldwide Aluminium Limited for the quarter ended December 31, 2023
 prepared in compliance with the Indian Accounting Standards (Ind-AS)

(₹ in Lakh except EPS)

Particulars	Three Months Ended	Quarter Ended	Quarter Ended	Three Months Ended	Quarter Ended	Year Ended
	31st December	31st December	30th September	31st December	31st December	31st March
	2023	2023	2023	2022	2022	2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from Operations	-	-	-	2,296.92	1,102.34	2,350.92
Other Income	-	-	-	80.47	80.47	-
Total Income (A)	-	-	-	2,377.39	1,182.81	2,350.92
Expenses						
Purchases of Stock-in-Trade	-	-	-	2,296.92	1,102.34	2,350.92
Employee Benefits Expense	24.57	7.00	6.88	23.22	15.30	37.56
Finance Costs	0.01	-	-	0.03	0.02	-
Depreciation	-	-	-	-	-	-
Other Expenses	5.98	7.15	7.19	10.22	8.43	16.48
Total Expenses (B)	30.56	14.15	14.07	2,336.49	1,126.09	2,394.96
Profit before Exceptional Item & tax (A-B)	(17.50)	(8.16)	(8.07)	4.83	16.87	0.19
Exceptional Item	-	-	-	-	-	-
Profit(Loss) before Tax	(17.50)	(8.16)	(8.07)	4.83	16.87	0.19
Tax Expense:						
Current Tax	-	-	-	1.07	1.07	0.02
Deferred Tax	-	-	-	-	-	0.22
Profit(Loss) for the year	(17.50)	(8.16)	(8.07)	5.78	15.68	(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	(0.50)	(8.16)	(8.07)	5.78	15.68	(0.09)
Total Comprehensive Income(Loss) for the year	(18.00)	(16.32)	(16.14)	11.56	31.36	(0.18)
Paid-up share capital	328.63	328.63	328.63	328.63	328.63	328.63
(Face Value of Rs. 10 each)						
Other Equity	269.36	269.47	267.63	292.79	282.75	386.92
Earnings per equity share (of Rs. 10/- each)						
Basic and Diluted (in Rs per share)	(1.54)	(0.25)	(0.25)	0.18	0.47	(0.00)

For WORLDWIDE ALUMINIUM LIMITED

Authorised Signatory/Director

For SURENDRA & ASSOCIATES
 CHARTERED ACCOUNTANTS

(S. K. PENSI)
 Partner

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 12th February, 2014. 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


Authorized Signatory/Director
(MANAGING DIRECTOR)
DIN 02801441

For SURENDRA & ASSOCIATES
CHARTERED ACCOUNTANTS


(S.K. PENSİ)
Partner

WORLDWIDE ALUMINIUM LIMITED
Cash Flow Statement for the period ended 31st December, 2023

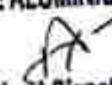
(All amounts are in ₹ Lacs)

Particulars	31.12.2023
A. Cash flow from operating activities	
Net profit/(loss) before taxation	(37.50)
Adjusted for :	
Depreciation	-
Finance Cost	0.01
Interest income	-
Net Operating profit/(Loss) before working capital changes	<u>(37.55)</u>
Adjusted for :	
Trade and Other receivables	44.43
Inventory	-
Other Current Assets	(9.66)
Trade payables and advance from customers	2.59
Cash generated from operations	<u>(0.19)</u>
Direct Taxes (paid)/ refunded (net)	-
Net Cash Used in Operating activities	<u>(0.19)</u>
B. Cash flows from investing activities	
Sale of Investments	-
Interest received (Net)	-
Receipt of Loan Given	-
Loan Given	-
Net Cash Flow from investing activities	<u>-</u>
C. Cash flows from financing activities	
Share Capital	-
Security Premium	-
Interest paid	(0.01)
Net Cash Flow from financing activities	<u>(0.01)</u>
Net increase/(decrease) in cash or cash equivalents	<u>(0.19)</u>
Cash and cash equivalents at beginning of year	3.76
Cash and cash equivalents at end of the 31st December 2023	<u>3.57</u>

For SURENDRA & ASSOCIATES
 CHARTERED ACCOUNTANTS


 (S. K. PENSI)
 Partner

For WORLDWIDE ALUMINIUM LIMITED


 Authorised Signatory/Director