

# 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](http://www.wwal.in)

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**November 14, 2022**

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: WWALUM**

**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, November 14, 2022 at 2:00 PM**, at the Registered Office of the Company, which **commenced at 2:00 p.m. and concluded at 3:00 p.m.** and the Board considered the following agenda items:

1. Approved the Unaudited Standalone Financial Results of the Company for the Second Quarter and Half Year ended on September 30, 2022.

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

Thanking You,

Faithfully Yours

**For Worldwide Aluminum Limited**

PARAG  
JAIN

Digitally signed by  
PARAG JAIN  
Date: 2022.11.14  
17:25:13 +05'30'

**Parag Jain**  
**Managing Director**  
**DIN: 02803856**

**CC:**

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

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**November 14, 2022**

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

Dear Sir/Madam,

**Sub: Submission of Unaudited standalone financial results for the Quarter/Half Year ended 30th September, 2022 under Regulation 33 of the SEBI (LODR), Regulations, 2015**

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

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/Half Year ended 30th September, 2022 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 Aluminum Limited**

**PARAG** Digitally signed  
by PARAG JAIN  
**JAIN** Date: 2022.11.14  
17:26:02 +05'30'

**Parag Jain**  
**Managing Director**  
**DIN: 02803856**

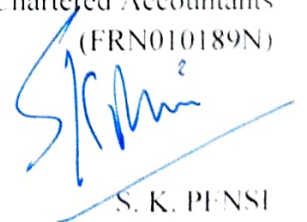
**CC:**  
**The Calcutta Stock Exchange**  
**7, Lyons Range**  
**Dalhousie, Kolkata**  
**West Bengal--700001**

**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 30<sup>th</sup> September, 2022 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 & ASSOCIATES**Chartered Accountants  
(FRN010189N)

S. K. PENSI

Partner

(Membership No.85572)

UDIN:22085572BDCJTE7679

Date: 14<sup>th</sup> /November/2021

Place: New Delhi

Delhi : +91 98 1108 0323, Email : [skdiwan@surendradiwan.com](mailto:skdiwan@surendradiwan.com)Gurgaon : +91 124 436 9725, 9891139318, Email : [auditors@surendradiwan.com](mailto:auditors@surendradiwan.com)[www.surendradiwan.com](http://www.surendradiwan.com)



**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, 2022 prepared in compliance with the Indian Accounting Standards (Ind-AS)

(\* in Lakhs except EPS)

Particulars	Half Year Ended	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
	30th September	30th September	30th June	30th September	31st March
	2022	2022	2022	2021	2022
	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income</b>					
Revenue from Operations	1,791.31	1,194.58	596.73	49.91	267.28
Other Income	-	-	-	-	-
<b>Total Income (A)</b>	<b>1,791.31</b>	<b>1,194.58</b>	<b>596.73</b>	<b>49.91</b>	<b>267.28</b>
<b>Expenses</b>					
Purchases of Stock-in-Trade	1,791.31	1,194.58	596.73	47.89	230.43
Employee Benefits Expense	12.52	8.02	4.50	5.39	21.18
Finance Costs	0.01	0.01	0.01	0.01	-
Depreciation	-	-	-	-	-
Other Expenses	5.77	1.79	3.98	6.25	13.69
<b>Total Expenses (B)</b>	<b>1,809.62</b>	<b>1,204.41</b>	<b>605.21</b>	<b>59.53</b>	<b>265.30</b>
<b>Profit before Exceptional Item &amp; tax (A+B)</b>	<b>(18.31)</b>	<b>(9.83)</b>	<b>(8.49)</b>	<b>(9.62)</b>	<b>1.97</b>
Exceptional Item	-	-	-	-	-
<b>Profit/(Loss) before Tax</b>	<b>(18.31)</b>	<b>(9.83)</b>	<b>(8.49)</b>	<b>(9.62)</b>	<b>1.97</b>
Tax Expense	-	-	-	-	0.32
Current Tax	-	-	-	-	0.26
Deferred Tax	-	-	-	-	-
<b>Profit/(Loss) for the year</b>	<b>(18.31)</b>	<b>(9.83)</b>	<b>(8.49)</b>	<b>(9.62)</b>	<b>1.40</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	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss:	-	-	-	-	-
<b>Other Comprehensive Income/(Loss) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income/(Loss) for the Year</b>	<b>(18.31)</b>	<b>(9.83)</b>	<b>(8.49)</b>	<b>(9.62)</b>	<b>1.40</b>
<b>Paid-up share capital</b>	<b>328.63</b>	<b>328.63</b>	<b>328.63</b>	<b>328.63</b>	<b>328.63</b>
(Face Value of Rs. 10 each)					
<b>Other Equity</b>	<b>268.69</b>	<b>268.69</b>	<b>278.52</b>	<b>266.42</b>	<b>287.00</b>
<b>Earnings per equity share (of Rs 10/- each)</b>					
Basic and Diluted (in Rs per share)	(0.56)	(0.30)	(0.26)	(0.29)	0.04

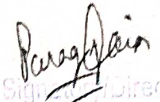
For Worldwide Aluminium Limited

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, 2022. 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 thereufter.
- 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

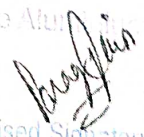
  
Authorised Signatory Director  
PARAG JAIN  
(MANAGING DIRECTOR)  
DIN 02803856



**WORLDWIDE ALUMINIUM LIMITED**  
**Cash Flow Statement for the year ended 30th September, 2022**

( All amounts are in ` Lacs)

Particulars	30.09.2022
<b>A. Cash flow from operating activities</b>	
Net profit/(loss) before taxation	(18.31)
Adjusted for :	
Depreciation	-
Finance Cost	0.01
Interest income	-
<b>Net Operating profit/(Loss) before working capital changes</b>	<u>(18.30)</u>
Adjusted for :	
Trade and Other receivables	(144.76)
Inventory	-
Other Current Assets	(2.51)
Trade payables and advance from customers	<u>283.43</u>
<b>Cash generated from operations</b>	<u>117.85</u>
Direct Taxes (paid)/ refunded (net)	<u>0.09</u>
<b>Net Cash Used in Operating activities</b>	<u>117.95</u>
 <b>B. Cash flows from investing activities</b>	
Sale of Investments	
Interest received (Net)	-
Receipt of Loan Given	
Loan Given	
<b>Net Cash Flow from investing activities</b>	<u>-</u>
 <b>C. Cash flows from financing activities</b>	
Share Capital	
Security Premium	
Interest paid	(0.01)
<b>Net Cash Flow from financing activities</b>	<u>(0.01)</u>
 Net increase/(decrease) in cash or cash equivalents	117.93
Cash and cash equivalents at beginning of year	3.79
Cash and cash equivalents at end of year	121.72

For Worldwide Aluminium Limited  
  
 Authorized Signatory/Director



**WORLDWIDE ALUMINIUM LIMITED**  
**Statement of Assets and Liability as on 30/09/2022**

( in Lakhs)

S.No.	Particulars	AS AT 30.09.2022	AS AT 31.03.2022
A.	<b>ASSETS</b>		
1)	<b>Non-current Assets</b>		
	Property, Plant & Equipment	0.02	0.02
	Financial Assets		
	- Investment Others	-	-
	Deferred Tax Assets (Net)	1.47	1.47
		<b>1.49</b>	<b>1.48</b>
2)	<b>Current Assets</b>		
	Financial Assets		
	- Trade Receivables	740.30	595.54
	- Inventory	-	-
	- Cash & Cash Equivalents	121.72	3.79
	- Bank balances other than above	0.40	0.40
	- Loans	-	-
	Current Tax Assets (Net)	15.52	15.61
	Other Current Assets	5.60	3.08
		<b>883.54</b>	<b>618.43</b>
	<b>Total Assets</b>	<b>885.02</b>	<b>619.91</b>
B.	<b>EQUITY AND LIABILITIES</b>		
1)	<b>Equity</b>		
	Equity Share Capital	328.63	328.63
	Other Equity	268.69	287.00
		<b>597.32</b>	<b>615.63</b>
2)	<b>Current Liabilities</b>		
	Financial Liabilities		
	- Trade Payable	283.25	2.42
	- Other Financial Liabilities	3.99	1.46
	Other Current Liabilities	0.45	0.39
		<b>287.69</b>	<b>4.27</b>
	<b>Total Equity &amp; Liabilities</b>	<b>885.02</b>	<b>619.91</b>

For Worldwide Aluminium Limited  
*P. S. Srinivasan*  
 Authorised Signatory/Director