WORLDWIDE ALUMINIUM LIMITED

(Formerly known as Worldwide Leathor Exports Ltd.)
Reg. Office: 602, Rohit House, 3 Tolstoy Marg, Connaught Place, New Delhi-1 10001
Email Id: legalteam.worldwide@gmail.com Ph. No.: +91-11-49446667 /49446668
CIN: L70109DL1990PLC338798 Website: www.wwal.in

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To, **November 04, 2026**

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 04th November, 2026

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, Wednesday, November 04, 2026, at the Registered Office of the Company, which commenced at 04:30 PM and concluded at 05:30 PM and the Board considered the following agenda items:

1. Approved the Unaudited Standalone Financial Results of the Company for the Half year ended on September 30, 2026 together with Cash Flow Statement and Assets Liability Statements.

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

Abhishek Jain Digitally signed by Abhishek Jain
Date: 2026.11.04 17:45:27 +05'30'

Abhishek Jain
Managing Director
DIN: 02801441

JAIN KEDIA & SHARMA
CHARTERED ACCOUNTANTS

1001-1002, 10th Floor, Abhijeet-III, Nr. Mithakhali Six Roads, Law Garden, Ahmedabad 380 006.
Tel.: 079-26449920, 079-26449930, 079-40032023 | **Email:** clients@jainkediasharma.com

The Board of Directors
Worldwide Aluminium Limited

Independent Limited Review Report on the quarterly unaudited Standalone Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, as amended

1. We have reviewed the accompanying statement of unaudited financial results of Worldwide Aluminium Ltd. (the "Company") for the quarter ended September 30, 2026 which include financial results ended on that date together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (The "Listing Regulations, 2015"). The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

2. This Statement, which is the responsibility of the Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

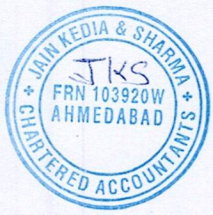
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of company's personnel 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 specified under Section 143(10) of the

JAIN KEDIA & SHARMA JKS FRN 103920W AHMEDABAD CHARTERED ACCOUNTANTS

Companies Act, 2013 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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, 2015, as amended, to the extent applicable.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with applicable Indian Accounting Standard ('Ind AS') and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Listing Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jain Kedia & Sharma
Chartered Accountants
FRN: 103920W



Tarak Shah
Partner
Membership No. 182100
UDIN: 26182100ANYIWH3975

Place: Ahmedabad
Date: 04th November, 2026

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 ended September, 2026 prepared in compliance with the Indian Accounting Standards (Ind-AS)

(₹ in Lakhs except EPS)

Particulars	Quarter Ended on			Half Yearly ended on		Year Ended on
	30th September 2026 Unaudited	30th June 2026 Unaudited	30th September 2025 Unaudited	30th September 2026 Unaudited	30th September 2025 Unaudited	31st March 2026 Audited
Income						
Revenue from Operations	1,055.20	1,125.27	1,618.86	2,180.47	3,521.21	7,882.53
Other Income	-	-	-	-	-	-
Total Income (A)	**1,055.20**	**1,125.27**	**1,618.86**	**2,180.47**	3,521.21	7,882.53
Expenses						
Purchases of Stock-in-Trade	1,036.50	1,111.27	1,607.89	2,147.76	3,489.82	7,824.78
Employee Benefits Expense	4.62	7.76	6.06	12.38	12.13	24.10
Finance Costs	0.01	0.00	0.01	0.01	0.01	0.17
Depreciation	-	-	-	-	-	-
Other Expenses	8.23	5.20	3.83	13.43	7.23	15.88
Total Expenses (B)	**1,049.35**	**1,124.23**	**1,617.79**	**2,173.58**	**3,509.19**	**7,864.93**
Profit before Exceptional Item & tax (A-B)	5.84	1.05	1.08	6.89	12.02	17.60
Exceptional Item	-	-		-		
Profit/(Loss) before Tax	5.84	**1.05**	**1.08**	**6.89**	**12.02**	**17.60**
Tax Expense :						
Current Tax	2.28	0.63	0.70	2.92	3.09	4.71
Deferred Tax	(0.81)	-0.37	0.06	(1.18)	0.07	(0.06)
Profit/(Loss) for the year	**4.37**	**0.78**	**0.32**	**5.15**	**8.86**	**12.95**
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 reclassfied to profit or loss:	-	-	-	-	-	-
Other Comprehensive Income/(Loss) for the year	-	-	-	-	-	-
Total Comprehensive Income/(Loss) for the Year	**4.37**	**0.78**	**0.32**	**5.15**	**8.86**	**12.95**
Paid-up share capital (Face Value of Rs. 10 each)	328.63	328.63	328.63	328.63	328.63	328.63
Other Equity	305.56	301.19	296.32	305.56	296.32	300.41
Earnings per equity share (of Rs 10/- each) (not annualised, excluding year end)						
Basic and Diluted (in Rs.per share)	0.13	0.02	0.01	0.16	0.27	0.39

Notes on Accounts

1.) The above financial statement has been reviewed by audit commitee and approved by board of directors on the respective meeting held on 04th November, 2026. 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 Segments", the company has determined its only one Operating Segment as Trading Business of Aluminium Metals. 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 disclosed in financial statements.

3.) Previous period figures have been regrouped and rearranged whenever considered necessary.

Abhishek Jain

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WORLDWIDE ALUMINIUM LIMITED

Statement of Assets and Liability as on 30.09.2026

(Rs. In Lakhs)

S.No.	Particulars	AS AT 30.09.2026	AS AT 31.03.2026
A.	**ASSETS**		
1)	**Non-current Assets**		
	Property, Plant & Equipment	0.01	0.01
	Financial Assets		-
	- Investment in Subsidiaries	-	-
	- Investment Others	-	-
	Deferred Tax Assets (Net)	2.39	1.21
	Non Current Tax Assets (Net)	30.17	27.03
		32.57	**28.24**
2)	**Current Assets**		
	Financial Assets		
	- Trade Receivables	1,325.21	1,034.60
	- Inventory	-	-
	- Cash & Cash Equivalents	3.43	3.75
	- Bank balances other than above	-	-
	- Loans	1.91	0.09
	Current Tax Assets (Net)	-	3.15
	Other Current Assets	15.26	8.09
		1,345.81	**1,049.68**
	Total Assets	**1,378.38**	**1,077.92**
B.	**EQUITY AND LIABILITIES**		
1)	**Equity**		
	Equity Share Capital	328.63	328.63
	Other Equity	305.56	300.41
		634.19	**629.04**
2)	**Current Liabilities**		
	Financial Liabilities		
	- Trade Payable	739.93	445.88
	- Other Financial Liabilities	2.40	1.92
	Other Current Liabilities	1.12	1.08
	Current Tax Liabilities (Net)	0.74	-
		744.19	**448.88**
	Total Equity & Liabilities	**1,378.38**	**1,077.92**

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WORLDWIDE ALUMINIUM LIMITED

Cash Flow Statement for the Quarter and Year ended 30th September, 2026

(Rs. In Lakhs)

	Particulars	30.09.2026	30.09.2025
A.	**Cash flow from operating activities**		
	Net profit/(loss) before taxation	6.89	12.02
	Adjusted for :		
	Depreciation	-	-
	Finance Cost	0.01	0.01
	Loss on sale of Investment including F & O	-	-
	Interest income	-	-
	Provision for doubtful debts	-	-
	Dividend income	-	-
	(Profit)/Loss on sale of Property, plant & Equipments (Net)	-	-
	Net Operating profit/(Loss) before working capital changes	**6.90**	**12.03**
	Adjusted for :		
	Trade and Other receivables	(290.62)	122.98
	Inventory	-	-
	Other Current Assets	(7.17)	(130.75)
	Other Current Liabilities	0.04	586.72
	Other Financial Liabilities	0.49	4.38
	Short-term provision	-	1.09
	Trade payables and Other Current Liabilities	294.04	(722.94)
	Cash generated from operations	**3.67**	**4.26**
	Direct Taxes (paid)/ refunded (net)	(2.18)	(3.48)
	Net Cash Flow from Operating activities	**1.50**	**0.78**
B.	**Cash flows from investing activities**		-
	Sale of Property, Plant & equipmentss	-	-
	Dividend income	-	-
	Purchase of Investments	-	-
	Sale of Investments	-	-
	Interest received (Net)	-	-
	Net of Loan Given	(1.82)	(1.72)
	Net Cash Flow from investing activities	**(1.82)**	**(1.72)**
C.	**Cash flows from financing activities**		
	Share Capital	-	-
	Security Premium	-	-
	Loan Given	-	-
	Interest paid	(0.01)	(0.01)
	Net Cash Flow from financing activities	**(0.01)**	**(0.01)**
	Net increase/(decrease) in cash or cash equivalents	(0.33)	(0.95)
	Cash and cash equivalents at beginning of year	3.75	4.63
	Cash and cash equivalents at end of year	**3.43**	**3.69**

Abhishek Jain

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