



Limited Review Report for Companies (other than banks)

To
The Board of Directors
Whitehall Commercial Company Limited.

We have reviewed the accompanying statement of unaudited financial results as annexed, of **WHITEHALL COMMERCIAL COMPANY LIMITED** for the period ended 30th June 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Further, the Management is also responsible to ensure that the accounting policies used in preparation of this Statement are consistent with those used in the preparation of the Company's opening audited Balance Sheet as at April 1, 2016 which is prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 29th August 2017
Place: Pune

For HMA & Associates
Chartered Accountants

Anand D. Joshi
Partner
M. No.: 113805
FRN - 100537W



WHITEHALL COMMERCIAL COMPANY LIMITED

CIN: L51900MH1985PLC035669

Registered Office : Flat No. 502, 5th Floor, Sterling Heritage, Plot No.388,
Sankara Mattam Road, Matunga (C.R.) MUMBAI - 400 019.

Tel : 022-22020876, Fax : 022-22020359 Email : whitehall@yahoo.com

Un-audited Financial Results for the Quarter ended 30th JUNE, 2017

(Rs. In Lacs except for earnings per share data)

Sr. No.	Particulars	Quarter ended		
		Quarter ended 30.06.2017 (Unaudited)	Year ended 31.03.2017 (Audited)	Quarter ended 30.06.2016 (Unaudited)
1	Total Income from operations	0.36	0.55	-
2	Net profit/(loss) for the period (before tax, exceptional and/or extraordinary items)	(5.11)	(15.06)	(5.68)
3	Net profit/(loss) for the period before tax (after exceptional and/or extraordinary items)	(5.11)	(15.13)	(5.68)
4	Net profit/(loss) for the period after tax (after exceptional and/or extraordinary items)	(5.11)	(10.15)	(5.68)
5	Total Comprehensive Income for the period [Comprising profit/(loss) for the period (after tax) and other comprehensive income (after tax)]	(5.11)	(10.15)	(5.68)
6	Equity Share Capital	24.90	24.90	24.90
7	Reserves (excluding revaluation reserve) as shown in the audited Balance Sheet of the previous year	-	(28.36)	-
8	Earnings Per Share (of Rs.10/- each) (for continuing and discontinued operations)			
	- Basic	(2.05)	(4.07)	(2.28)
	- Diluted:	(2.05)	(4.07)	(2.28)

NOTE :

- The above is an extract of the detailed format yearly Financial Results for the Quarter ended on June 30, 2017 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results is available on the Stock Exchange websites www.bseindia.com and on the Company's website www.whitehall.co.in
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 29th August, 2017.
- As per the requirements of IND AS 108 Operating Segments prescribed under section 133 of The Companies Act, 2013, no disclosure is required as the Company is operating in single business segment.

For and on behalf of the Board of Directors of
WHITEHALL COMMERCIAL COMPANY LIMITED

ROHIT P. SHAH
WHOLETIME DIRECTOR
 DIN NO. 00217271
Place : MUMBAI
Date : 29/08/2017

WHITEHALL COMMERCIAL COMPANY LIMITED

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Matunga (C.R.) MUMBAI-400 019.

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Unaudited Standalone Financial Results for the quarter ended 30th June, 2017

(Rupees in Lacs except for earnings per share data)

Sr. No	Particulars	Quarter ended			Year ended
		Quarter ended	Quarter ended	Quarter ended	Year ended
		30-06-2017	31-03-2017	30-06-2016	31-03-2017
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
a	Revenue from operations	0.36	0.38	-	0.55
b	Other income	-	-	-	-
	Total income	0.36	0.38	-	0.55
2	Expenses				
a	Cost of materials consumed	-	-	-	-
b	Purchases of stock-in-trade	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
d	Employee benefit expense	-	-	-	-
e	Finance costs	1.91	1.91	1.91	7.65
f	Depreciation, depletion and amortisation expense	-	-	-	-
g	Other Expenses	3.56	0.70	3.77	7.96
	Total expenses	5.47	2.62	5.68	15.61
3	Total profit before exceptional items and tax	(5.11)	(2.23)	(5.68)	(15.06)
4	Exceptional items	-	0.06	-	0.06
5	Total profit before tax	(5.11)	(2.30)	(5.68)	(15.13)
6	Tax expense				
a	Current tax	-	-	-	-
b	Deferred tax	-	(4.98)	-	(4.98)
	Total tax expenses	-	(4.98)	-	(4.98)
7	Net Profit Loss for the period from continuing operations	(5.11)	2.68	(5.68)	(10.15)
8	Profit (loss) from discontinued operations before tax	-	-	-	-
9	Tax expense of discontinued operations	-	-	-	-
10	Net profit (loss) from discontinued operation after tax	-	-	-	-
11	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-
12	Total profit (loss) for period	(5.11)	2.68	(5.68)	(10.15)
13	Other comprehensive income net of taxes	-	-	-	-
14	Total Comprehensive Income for the period	(5.11)	2.68	(5.68)	(10.15)
15	Total profit or loss, attributable to:		NA		
a	Profit or loss, attributable to owners of parent				
b	Total profit or loss, attributable to non-controlling interests				
16	Total Comprehensive income for the period attributable to		NA		
a	Comprehensive income for the period attributable to owners of parent				
b	Total comprehensive income for the period attributable to owners of parent non-controlling interests				
17	Details of equity share capital				
a	Paid-up equity share capital	24.90	24.90	24.90	24.90



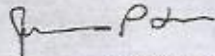
b	Face value of equity share capital of Rs.	10	10	10	10
18	Details of debt securities				
a	Paid-up debt capital	-	-	-	-
b	Face value of debt securities	-	-	-	-
19	Reserves excluding revaluation reserve	-	(28.36)	-	(28.36)
20	Debt redemption reserve	-	-	-	-
21	Earnings per share				
A	Earnings per equity share for continuing operations				
i	Basic earnings (loss) per share from continuing operations	(2.05)	1.08	(2.28)	(4.07)
ii	Diluted earnings (loss) per share from continuing operations	(2.05)	1.08	(2.28)	(4.07)
B	Earnings per equity share for discontinued operations				
i	Basic earnings (loss) per share from discontinued operations	-	-	-	-
ii	Diluted earnings (loss) per share from discontinued operations	-	-	-	-
C	Earnings per equity share				
i	Basic earnings (loss) per share from continuing and discontinued operations	(2.05)	1.08	(2.28)	(4.07)
ii	Diluted earnings (loss) per share from continuing and discontinued operations	(2.05)	1.08	(2.28)	(4.07)

NOTE

- The Company has adopted Indian Accounting Standards ("Ind AS") with effect from 1st April, 2017 and accordingly, the financial results for the quarter ending 30.06.2017 have been prepared in accordance with the recognition and measurement principles laid down in IND AS-34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 29th August, 2017.
- The Statutory Auditors have carried Limited Review of the Un-audited Financial Results of the Company for the Quarter ended 30th June, 2017.
- Previous quarters' / year's figures have been regrouped / rearranged wherever considered necessary. The figures relating to previous quarters has been inserted according to the Companies (Accounting Standards) Amendment Rules, 2016.
- As per the requirements of IND AS 108 Operating Segments prescribed under section 133 of The Companies Act, 2013 no disclosure is required as the Company is operating in single business segment
- The unaudited Standalone financial results of the Company for the quarter ended 30th June, 2017 are available on the Company's website i.e. www.whitehall.co.in and also available on BSE website ie. www.bseindia.com
- The reconciliation of net profit/loss for the quarter ended 30th June, 2017 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

Description	Amount (in Rs.)
Net Profit/ Loss after tax as per previous GAAP	(5.11)
Remeasurement of net defined benefit liability	-
Effect of deferred tax on above	-
Net Profit after tax before OCI as per Ind AS	(5.11)
Other Comprehensive income (Net of tax Impact)	-
Total Comprehensive income after tax as per Ind AS	(5.11)

For and on behalf of the Board of Directors of
WHITEHALL COMMERCIAL COMPANY LIMITED


ROHIT P. SHAH
WHOLETIME DIRECTOR
DIN NO. 00217271

Place : Mumbai
Date: 29/08/2017

