

WHITEHALL COMMERCIAL COMPANY LIMITED

CIN: L51900MH1985PLC035669

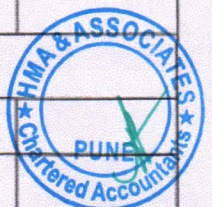
Registered Office:- Flat No.502, 5th Floor, Sterling Heritage Plot No.388, Sankara Mattam Road, Matunga (C.R.), Mumbai - 400 019 IN

Website: www.whitehall.co.in Email id:whitehall@yahoo.com Tel No.: 022-22020876 Fax No.: 022-22020359

Statement of Standalone Audited Financial Results for the Quarter and Year ended 31st March, 2018

(Amount in INR)

Sr. No	Particulars	Quarter ended			Year ended	
		Quarter ended 31-03-2018	Quarter ended 31-12-2017	Quarter ended 31-03-2017	Year ended 31-03-2018	Year ended 31-03-2017
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
a	Revenue from operations	-	-	-	-	-
b	Other income	0.28	0.30	0.38	1.27	0.55
	Total income	0.28	0.30	0.38	1.27	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	0.15	-	-	0.15	-
e	Finance costs	1.89	1.93	1.91	7.65	7.65
f	Depreciation, depletion and amortisation expense	-	-	-	-	-
g	Other Expenses	1.09	1.19	0.70	7.59	7.96
	Total expenses	3.13	3.12	2.62	15.39	15.61
3	Total profit/ (loss) before exceptional items and tax	(2.85)	(2.82)	(2.23)	(14.13)	(15.06)
4	Exceptional items	-	-	0.06	0.06	0.06
5	Total profit before tax	(2.85)	(2.82)	(2.29)	(14.18)	(15.13)
6	Tax expense					
a	Current tax	-	-	-	-	-
b	Deferred tax	3.31	-	(4.98)	3.31	(4.98)
	Total tax expenses	3.31	-	(4.98)	3.31	(4.98)
7	Net Profit Loss for the period from continuing operations	(6.16)	(2.82)	2.69	(17.49)	(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	(6.16)	(2.82)	2.69	(17.49)	(10.15)
13	Other comprehensive income net of taxes	-	-	-	-	-
14	Total Comprehensive Income for the period	(6.16)	(2.82)	2.69	(17.49)	(10.15)
15	Total profit or loss, attributable to:	N. A.				
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	N. A.				
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					



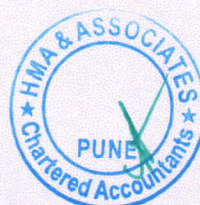
a	Paid-up equity share capital	24.90	24.90	24.90	24.90	24.90
b	Face value of equity share capital	10	10	10	10	10
18	Details of debt securities					
a	Paid-up debt capital	-	-	-	-	-
b	Face value of debt securities	-	-	-	-	-
19	Reserves excluding revaluation reserve	(45.85)	(28.36)	(28.36)	(45.85)	(28.36)
20	Debenture redemption reserve	-	-	-	-	-
21	Earnings per share					
A	Earnings per equity share for continuing operations					
i	Basic earnings (loss) per share from continuing operations	(2.47)	(1.13)	1.08	(7.03)	(4.07)
ii	Diluted earnings (loss) per share from continuing operations	(2.47)	(1.13)	1.08	(7.03)	(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	(2.47)	(1.13)	1.08	(7.03)	(4.07)
ii	Diluted earnings (loss) per share from continuing and discontinued operations	(2.47)	(1.13)	1.08	(7.03)	(4.07)

NOTES:

- The Company has adopted Indian Accounting Standards ("Ind AS") with effect from 1st April, 2017 and the financial results for the quarter and year ending 31.03.2018 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 read with relevant rules issued thereof.
- 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 28th May, 2018.
- In the standalone results, the figures for the quarter ended 31st March, 2018 and 31st March, 2017 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to 3rd quarter of the respective financial year.
- Previous quarters' / year's figures have been regrouped / rearranged wherever considered necessary.
- 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 audited Standalone financial results of the Company for the quarter and year ended on 31st March, 2018 are available on the Company's website i.e. www.whitehall.co.in and also available on BSE website i.e. www.bseindia.com
- The reconciliation of net profit/loss for the quarter and year ended on 31st March, 2017 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

Description	Amount (in INR) for quarter ended 31st March, 2018	Amount (in INR) for year ended on 31st March, 2017
Net Profit/ Loss after tax as per previous GAAP	(17.49)	(10.15)
Remeasurement of net defined benefit liability	-	-
Effect of deferred tax on above	-	-
Net Profit after tax before OCI as per Ind AS	(17.49)	(10.15)
Other Comprehensive income (Net of tax Impact)	-	-
Total Comprehensive income after tax as per Ind AS	(17.49)	(10.15)

Place: Mumbai
Date: 28th May, 2018



For Whitehall Commercial Company Limited

Rohit P. Shah
Rohit P. Shah
Whole Time Director
DIN: 00217271



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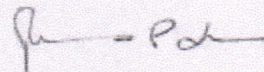
EXTRACT OF THE STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST, MARCH 2018

SL No.	Particulars	INR in Lacs			
		Standalone			
		Quarter ending	Quarter ending	Financial year ended	Financial year ended
		31.03.2018	31.03.2017	31.03.2018	31.03.2017
		Audited	Audited	Audited	Audited
1	Total Income from operations	0.28	0.38	1.27	0.55
2	Net Profit (+)/Loss(-) for the period (before tax, Exceptional and/or Extraordinary items)	(2.85)	(2.23)	(14.13)	(15.06)
3	Net Profit (+)/Loss(-) for the period before tax (after Exceptional and/or Extraordinary items)	(2.85)	(2.29)	(14.18)	(15.13)
4	Net Profit (+)/Loss(-) for the period after tax (after Exceptional and/or Extraordinary items)	(6.16)	2.69	(17.49)	(10.15)
5	Total Comprehensive Income for the period [(Comprising profit/Loss for the period (after tax) and other Comprehensive Income (after tax)]	(6.16)	2.69	(17.49)	(10.15)
6	Equity share capital	24.90	24.90	24.90	24.90
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	(45.85)	(28.36)	(45.85)	(28.36)
8	Earning per share (of Rs. 10/- each) for continuing and discontinued operations-				
	a. Basic:	(2.47)	1.08	(7.03)	(4.07)
	b. Diluted:	(2.47)	1.08	(7.03)	(4.07)

Notes:

- The above is an extract of the detailed format of the audited Financial Results filed with the Stock Exchange for the quarter and year ended 31st March, 2018 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the audited Financial Results for the Quarter and year ended are available on the website of the Stock Exchange (www.bseindia.com) and the website of the Company www.whitehall.co.in
- Previous year's figures have been regrouped/rearranged wherever necessary to make them comparable.
- The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date upto third quarter of the current financial year.
- The above results, has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 29th May, 2018 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For Whitehall Commercial Company Limited



Rohit P. Shah
Whole Time Director
DIN: 00217271



Place: Mumbai
Date: 28th May, 2018



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Statement of Assets & Liabilities as at 31st March, 2018

<i>Particulars</i>	(In Rupees)	(In Rupees)
	For the Financial Year ended 31.03.2018	For the Financial Year ended 31.03.2017
I ASSETS		
(1) Non - current Assets		
(a) Property, Plant and Equipment	-	-
(b) Capital work - in - progress	-	-
(c) Other intangible Assets	-	-
(d) Intangible Assets under development	-	-
(e) Financial assets		
(i) Investments	1,00,25,000	1,00,25,000
(ii) Loans	16,000	16,000
(iii) Other financial assets	-	-
(f) Deferred tax assets (Net)	28,06,047	31,37,099
(g) Other non - current assets	-	-
(2) Current Assets		
(a) Inventories	-	-
(b) Financial assets		
(i) Trade receivables	-	-
(ii) Cash and cash equivalents	17,35,832	24,89,990
(iii) Bank balances other than (ii) above	-	-
(iv) Loans	-	-
(v) Other financial assets	-	-
(c) Other tax assets (Net)	-	-
(d) Other current assets	75,524	55,365
TOTAL	1,46,58,403	1,57,23,454
II EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	24,90,000	24,90,000
(b) Other Equity - Reserves and Surplus	(45,85,190)	(28,35,800)
LIABILITIES		
(1) Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,07,25,000	1,07,25,000
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other Financial liabilities	59,71,873	45,94,420
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Other current liabilities	22,569	7,11,509
(c) Provisions	34,150	38,325
(d) Current tax liabilities (Net)	-	-
TOTAL	1,46,58,403	1,57,23,454

Place : Mumbai
Date : 28th May, 2018



For Whitehall Commercial Company Limited

Rohit P. Shah
Rohit P. Shah
Whole Time Director
DIN: 00217271





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,

Board of Directors of Whitehall Commercial Company Limited

We have audited the quarterly financial results of WHITEHALL COMMERCIAL COMPANY LIMITED for the quarter ended 31st March 2018 and the year to date results for the period 1st April 2017 to 31st March 2018, attached herewith, 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 Accounting Standard for Interim Financial Reporting (AS-25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, 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:

- (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 ~~profit~~ loss and other financial information for the quarter ended 31st March 2018 as well as the year to date results for the period from 1st April 2017 to 31st March 2018.

For HMA & Associates
Chartered Accountants
FRN – 100537W

Anand D. Joshi
Partner
M. No.: 113805
Place - Pune
Date – 28th May 2018

