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■ Tel.: +91 20 25536110 ■ Email : ho@hmaca.in ■ www.hmaca.in
■ Branch Offices : PUNE, THANE, NASIK

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 31st December 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, 2017 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.





HMA & ASSOCIATES

Chartered Accountants

Head Office : 1, Ramoji Financials, 120/27, Sakinaka, Airo Road, Behind Tarasathi Bakery, Pune-411 004.
E-Mail : ca@hma.co.in | info@hma.co.in | www.hma.co.in
Branch Offices : PUNE, THANE, MUMBAI

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.

**For HMA & Associates
Chartered Accountants**



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

Date : 12th February 2018

Place: Pune

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 - 400019

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

Standalone Unaudited Financial Results for the quarter and nine months ended 31st December, 2017

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

Sr. No	Particulars	Quarter ended 31-12-2017	Quarter ended 30-09-2017	Quarter ended 31-12-2016	Nine Months ended 31-12-2017	Nine Months ended 31-12-2016	Year ended 31-03-2017
		(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
I	INCOME						
a	Revenue from operations	-	-	-	-	-	-
b	Other income	0.30	0.33	0.16	0.98	0.16	0.55
	TOTAL INCOME (a+b)	0.30	0.33	0.16	0.98	0.16	0.55
II	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	1.93	1.93	1.91	5.77	5.74	7.65
f	Depreciation, depletion and amortisation expense	-	-	-	-	-	-
g	Other Expenses	1.19	1.74	1.93	6.50	7.25	7.96
	TOTAL EXPENSE (a to g)	3.12	3.67	3.85	12.26	12.99	15.61
III	Total profit before exceptional items and tax	(2.82)	(3.34)	(3.68)	(11.28)	(12.83)	(15.06)
IV	Exceptional items	-	0.06	0.00	0.06	0.00	0.06
V	Total profit before tax	(2.82)	(3.40)	(3.68)	(11.34)	(12.83)	(15.13)
VI	Tax expense						
a	Current tax	-	-	-	-	-	-
b	Deferred tax	-	-	-	-	-	(4.98)
	Total tax expenses	-	-	-	-	-	(4.98)
VII	Net Profit Loss for the period from continuing operations	(2.82)	(3.40)	(3.68)	(11.34)	(12.83)	(10.15)
VIII	Profit (loss) from discontinued operations before tax	-	-	-	-	-	-
IX	Tax expense of discontinued operations	-	-	-	-	-	-
X	Net profit (loss) from discontinued operation after tax	-	-	-	-	-	-
XI	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-
XII	Total profit (loss) for period	(2.82)	(3.40)	(3.68)	(11.34)	(12.83)	(10.15)
XIII	Other comprehensive income net of taxes	-	-	-	-	-	-
XIV	Total Comprehensive Income for the period	(2.82)	(3.40)	(3.68)	(11.34)	(12.83)	(10.15)
XV	Total profit or loss, attributable to:	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
a	Profit or loss, attributable to owners of parent						
b	Total profit or loss, attributable to non-controlling interests						
XVI	Total Comprehensive income for the period attributable to	N.A.	N.A.	N.A.	N.A.	N.A.	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						
XVII	Details of equity share capital						
a	Paid-up equity share capital	24.90	24.90	24.90	24.90	24.90	24.90
b	Face value of equity share capital	10	10	10	10	10	10
XVIII	Details of debt securities						
a	Paid-up debt capital	-	-	-	-	-	-
b	Face value of debt securities	-	-	-	-	-	-
XIX	Reserves excluding revaluation reserve	-	-	-	-	-	-
XX	Debenture redemption reserve	-	-	-	-	-	-
XXI	Earnings per share						
A	Earnings per equity share for continuing operations						
i	Basic earnings (loss) per share from continuing operations	(1.13)	(1.37)	(1.48)	(4.55)	(5.15)	(4.07)



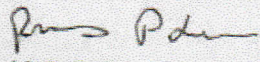
ii	Diluted earnings (loss) per share from continuing operations	(1.13)	(1.37)	(1.48)	(4.55)	(5.15)	(4.07)
B	Earnings per equity share for discontinued operations						
i	Basic earnings (loss) per share from discontinued operations						
ii	Diluted earnings (loss) per share from discontinued operations						
C	Earnings per equity share						
i	Basic earnings (loss) per share from continuing and discontinued operations	(1.13)	(1.37)	(1.48)	(4.55)	(5.15)	(4.07)
ii	Diluted earnings (loss) per share from continuing and discontinued operations	(1.13)	(1.37)	(1.48)	(4.55)	(5.15)	(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 ending 31.12.2017 and 31.12.2016 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 12th February 2018.
- The Statutory Auditors have carried Limited Review of the Un-audited Financial Results of the Company for the Quarter and nine months ended 31st December, 2017.
- Previous quarters' / year's figures have been regrouped / rearranged wherever considered necessary.
- The figures relating to previous quarter and year ended has been inserted according to the Companies (Accounting Standards) Rules, 2006.
- As per the requirements of AS-17 issued as per Companies (Accounting Standards) Rules, 2006, no disclosure is required as the Company is operating in single business segment.
- The unaudited Standalone financial results of the Company for the quarter and nine months ended 31st December, 2017 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 ended 31st December, 2016 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

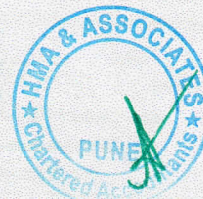
Description	Amount (in INR)
Net Profit/ Loss after tax as per previous GAAP	(3.68)
Remeasurement of net defined benefit liability	-
Effect of deferred tax on above	-
Net Profit after tax before OCI as per Ind AS	(3.68)
Other Comprehensive income (Net of tax Impact)	-
Total Comprehensive income after tax as per Ind AS	(3.68)

By order of the Board
For Whitehall Commercial Company Limited


Rohit Prabudas Shah
Wholetime Director
DIN: 00217271



Place : Mumbai
Date : 12th February, 2018



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 - 400051

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

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2017

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

Standalone

Sl. No.	Particulars	Standalone		
		Quarter ended	Nine Months ended	Corresponding 3 months ended in the previous year
		31/12/2017	31/12/2017	31/12/2016
		Un-Audited	Un-Audited	Audited
1	Total Income from operations (net)	0.30	0.98	0.16
2	Net Profit (+)/Loss(-) for the period (before tax, Exceptional and/or Extraordinary items tax)	(2.82)	(11.28)	(3.68)
3	Net Profit (+)/Loss(-) for the period before tax (after Exceptional and/or Extraordinary items)	(2.82)	(11.34)	(3.68)
4	Net Profit (+)/Loss(-) for the period after tax (after Exceptional and/or Extraordinary items)	(2.82)	(11.34)	(3.68)
5	Total Comprehensive Income for the period [Comprising profit/Loss for the period (after tax) and other Comprehensive Income (after tax)]	(2.82)	(11.34)	(3.68)
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 as on 31/03/2017	-	(28.36)	-
8	Earning per share (of `1/- each) for continuing and discontinued operations- (not annualised)			
	a. Basic in Rs.	(1.13)	(4.55)	(1.48)
	b. Diluted in Rs.	(1.13)	(4.55)	(1.48)

Notes:

- 1 The above is an extract of the detailed format of Quarterly/ Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Annual Financial Results are available on the Stock Exchange Websites (www.bseindia.com) and on company's website (www.whitehall.co.in)
- 2 Previous year's figures have been regrouped/rearranged wherever necessary to make them comparable
- 3 The above results, has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 12th February, 2018 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4 The reconciliation of net profit/loss for the quarter ended 31st December 2016 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

Description	Amount (in lacs)
Net Profit/ Loss after tax as per previous Indian GAAP	(3.68)
Remeasurement of net defined benefit liability	-
Effect of deferred tax on above	-
Net Profit after tax before OCI as per Ind AS	(3.68)
Other Comprehensive income (Net of tax Impact)	-
Total Comprehensive income after tax as per Ind AS	(3.68)

By order of the Board

For Whitehall Commercial Company Limited



Rohit Prabudas Shah

Wholtime Director

DIN: 00217271



Place: Mumbai

Date: 12th Februray, 2018

