

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

Website : www.whitehall.co.in, Email : whitehall@yahoo.com Tel : 022-22020876, Fax : 022-22020359.

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2017

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

Sr. No	Particulars	Quarter ended					
		Quarter ended 30-09-2017	Quarter ended 30-06-2017	Quarter ended 30-09-2016	Half Year ended 30-09-2017	Half Year ended 30-09-2016	Year ended 31-03-2017
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
a	Revenue from operations	0.33	0.36	-	0.68	-	0.55
b	Other income	-	-	-	-	-	-
	Total income	0.33	0.36	-	0.68	-	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	1.93	1.91	1.91	3.84	3.83	7.65
f	Depreciation, depletion and amortisation expense	-	-	-	-	-	-
g	Other Expenses	1.74	3.56	1.56	5.31	5.32	7.96
	Total expenses	3.67	5.47	3.47	9.15	9.15	15.61
3	Total profit before exceptional items and tax	(3.34)	(5.12)	(3.47)	(8.46)	(9.15)	(15.06)
4	Exceptional items	0.06	-	-	0.06	-	0.06
5	Total profit before tax	(3.40)	(5.12)	(3.47)	(8.52)	(9.15)	(15.13)
6	Tax expense						
a	Current tax	-	-	-	-	-	-
b	Deferred tax	-	-	-	-	-	(4.98)
	Total tax expenses	-	-	-	-	-	(4.98)
7	Net Profit Loss for the period from continuing operations	(3.40)	(5.12)	(3.47)	(8.52)	(9.15)	(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	(3.40)	(5.12)	(3.47)	(8.52)	(9.15)	(10.15)
13	Other comprehensive income net of taxes	-	-	-	-	-	-
14	Total Comprehensive Income for the period	(3.40)	(5.12)	(3.47)	(8.52)	(9.15)	(10.15)
15	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						
16	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						
17	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
18	Details of debt securities						
a	Paid-up debt capital	-	-	-	-	-	-
b	Face value of debt securities	-	-	-	-	-	-
19	Reserves excluding revaluation reserve	-	-	-	-	-	(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	(1.37)	(2.05)	(1.39)	(3.42)	(3.67)	(4.07)



ii	Diluted earnings (loss) per share from continuing operations	(1.37)	(2.05)	(1.39)	(3.42)	(3.67)	(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	(1.37)	(2.05)	(1.39)	(3.42)	(3.67)	(4.07)
ii	Diluted earnings (loss) per share from continuing and discontinued operations	(1.37)	(2.05)	(1.39)	(3.42)	(3.67)	(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 30.09.2017 and 30.09.2016 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 December, 2017.
- The Statutory Auditors have carried Limited Review of the Un-audited Financial Results of the Company for the Quarter and half year ended 30th September, 2017.
- The figures for the quarter ended 30th September 2016 on the basis of IND AS are not subject to limited review or audit.
- 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 half year ended 30th September, 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 September, 2017 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	(3.47)
Remeasurement of net defined benefit liability	-
Effect of deferred tax on above	-
Net Profit after tax before OCI as per Ind AS	(3.47)
Other Comprehensive income (Net of tax Impact)	-
Total Comprehensive income after tax as per Ind AS	(3.47)



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

Rohit P. Shah

Rohit P. Shah
Wholetime Director
DIN No. 00217271

Place : Mumbai
Date : 12/12/2017



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Statement of Unaudited Assets & Liabilities as at 30th September 2017

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

Particulars	(In Rupees)	(In Rupees)
	As at 30th September 2017	As at 31st March 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	100.25	100.25
(ii) Loans	18.87	0.16
(iii) Other financial assets	-	-
(f) Deferred Tax Asset	31.37	31.37
(g) Other non - current assets	-	-
(2) Current Assets		
(a) Inventories	-	-
(b) Financial assets		
(i) Trade receivables	-	-
(ii) Cash and cash equivalents	1.43	24.90
(iii) Bank balances other than (ii) above	-	-
(iv) Loans & Advances	0.14	-
(v) Other financial assets	-	-
(c) Other tax assets (Net)	-	-
(d) Other current assets	0.12	0.55
TOTAL ASSETS	152.19	157.23
II EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	24.90	24.90
(b) Reserves and Surplus	(36.88)	(28.36)
	(11.98)	(3.46)
LIABILITIES		
(1) Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	107.25	107.25
(ii) Other Financial Borrowings	56.28	45.94
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Other current liabilities	0.23	7.12
(c) Provisions	0.40	0.38
(d) Current tax liabilities (Net)	-	-
TOTAL LIABILITIES	152.19	157.23

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 : 12/12/2017



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EXTRACTS OF THE STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH, SEPTEMBER 2017

		(Rs. in Lacs except for earnings per share data)		
Sl. No.	Particulars	Standalone		
		Quarter ending	Half Year Ended	Corresponding 3 months ended in the Previous year
		30.09.2017	30.09.2017	30.09.2016
		Un-Audited	Un-Audited	Un-Audited
1	Total Income from operations	0.33	0.68	-
2	Net Profit (+)/Loss(-) for the period (before tax, Exceptional and/or Extraordinary items)	(3.34)	(8.46)	(3.47)
3	Net Profit (+)/Loss(-) for the period before tax (after Exceptional and/or Extraordinary items)	(3.40)	(8.52)	(3.47)
4	Net Profit (+)/Loss(-) for the period after tax (after Exceptional and/or Extraordinary items)	(3.40)	(8.52)	(3.47)
5	Total Comprehensive Income for the period [(Comprising profit/Loss for the period (after tax) and other Comprehensive Income (after tax)]	(3.40)	(8.52)	(3.47)
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	-	-	-
8	Earning per share (of Rs.10/- each) for continuing and discontinued operations-			
	a. Basic:	(1.37)	(3.42)	(1.39)
	b. Diluted:	(1.37)	(3.42)	(1.39)

Notes:

- 1 The above is an extract of the detailed format of Quarterly Unaudited 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 Unaudited Financial Results are available on the websites of the Stock Exchange (www.bseindia.com) and the website of the Company 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 December, 2017 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4 The reconciliation of net profit/loss for the quarter ended 30th September, 2017 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	(3.47)
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Other Comprehensive income (Net of tax Impact)	-
Total Comprehensive income after tax as per Ind AS	(3.47)

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



Rohit P. Shah

Wholtime Director

DIN No. 00217271

Place : Mumbai

Date : 12/12/2017





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 September 2017. The Ind AS compliant figures for the corresponding quarter ended 30th September 2016 have not been subject to limited review or audit by us and are based on the previously published financial results as adjusted for differences arising on account of transition to Ind AS. 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

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 : 12th December 2017
Place: Pune

For HMA & Associates
Chartered Accountants

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



HMA & ASSOCIATES
Chartered Accountants