

WHITE HALL COMMERCIAL COMPANY LIMITED

Regd. Office : O-402, 4th Floor, Plot No. 389, Palai Ratan House, Sankara Mattham Road,
Kings Circle, Matunga, Mumbai - 400 019.

CIN NO. L51900MH1985PLC035669 | Email : whitehall@yahoo.com | Tel : 022-22020876 | Website : www.whitehall.co.in

21st July, 2023

To
Corporate Relationship Department
BSE Limited
P. J. Towers, 1st Floor,
Dalal Street, Mumbai – 400 001

Scrip Code: 512431

Dear Sir / Madam,

Sub.: Un-audited Financial Results for quarter ended 30th June, 2023.

Pursuant to Regulation 30 and 33 (read with Part A of Schedule III) and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed following statements for the quarter ended 30th June, 2023 which were approved and taken on record at the meeting of Board of Directors of the Company held on 21st July, 2023:

1. Un-audited Financial Results of the Company for the quarter ended 30th June, 2023
2. Limited Review Report for the quarter ended 30th June, 2023.

This is for your information and records.

Thanking You,

For **WHITEHALL COMMERCIAL COMPANY LIMITED**



CS SHRUTI S. KULKARNI
COMPANY SECRETARY
ACS NO.24740

**MAPS & COMPANY**

Chartered Accountants

B-5, Seoul Housing Co-op. Society,
S. No. 47/4-B, Gananjay Soceity,
Kothrud, Pune - 411 038.
Ph. : 25380403 Mo. : 9822068304
E-mail : prashant@mapsca.in

Independent Auditor's 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 of **WHITEHALL COMMERCIAL COMPANY LIMITED** for the period ended **30th June 2023**. This 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 these financial statements based on our review.

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. 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. Our view is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides 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 recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 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

Emphasis of Matter

In our opinion, there is no such matter which we need to emphasize in our Audit Report.

For MAPS & Company
Chartered Accountants
Registration No. 118913W



CA Prashant Kulkarni
Partner
Membership No. 106983
UDIN: 23106983BGYBPR4618

Place: - Pune
Date: -21st July 2023

WHITE HALL COMMERCIAL COMPANY LIMITED

CIN: L51900MH1985PLC035669

Registered Office:- O-402, 4th Floor, 389, Palai Ratan House, Sankara Mattham Road, Kings Circle, Matunga, Mumbai - 400 019 IN
Tel: 022-22020876 E-mail: whitehall@yahoo.com Website: www.whitehall.co.in

Statement of Unaudited Financial Results for the Quarter ended 30th June, 2023

Sr. No.	Particulars	Amount in Lakhs (Except Earning Per Share)			
		Quarter ended		Year ended	
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Un-Audited	Audited	Un-Audited	Audited
1	Income from Operations				
	(a) Net Sales/Income from Operations (Net of excise duty)	-	-	-	24.38
	(b) Other Operating Income	0.14	0.25	0.02	1.02
	Total income from Operations (net)	0.14	0.25	0.02	25.40
2	Expenses				
	(a) Cost of Materials consumed	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	24.13
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	(d) Employee benefits expense	0.81	0.81	0.81	3.24
	(e) Finance Costs	1.25	1.23	1.97	6.34
	(f) Depreciation and amortisation expense	-	-	-	-
	(g) Other expenses (All items exceeding 10% of the total expenditure excluding interest expenditure may to be shown separately)	1.78	2.07	3.88	8.35
	Total Expenses	3.84	4.11	6.66	42.05
3	Total Profit/(Loss) before Exceptional Items and tax	(3.70)	(3.86)	(6.64)	(16.65)
4	Exceptional Items	-	-	-	30.00
5	Total Profit/(Loss) before tax	(3.70)	(3.86)	(6.64)	(46.65)
6	Tax Expenses				
	a. Current Tax	-	-	-	-
	b. Deferred Tax	-	(3.01)	-	(3.01)
	Total tax expenses	-	(3.01)	-	(3.01)
7	Profit/(Loss) for the period from continuing operations	(3.70)	(0.85)	(6.64)	(43.64)
8	Share of Profit/Loss of associates and joint ventures accounted for using equity method	N.A.	N.A.	N.A.	N.A.
9	Total Profit/(Loss) for period	(3.70)	(0.85)	(6.64)	(43.64)
10	Other comprehensive income/(Loss) net of taxes	-	-	-	-
11	Total comprehensive income/(Loss) for the period	(3.70)	(0.85)	(6.64)	(43.64)
12	Total Profit/(Loss), attributable to:	N.A.	N.A.	N.A.	N.A.
	a. Owners of parent				
	b. Non-controlling interests				
13	Total comprehensive Income/(Loss) for the period attributable to:	N.A.	N.A.	N.A.	N.A.
	a. Owners of parent				
	b. Non-controlling interests				
14	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 (Per Share)	10.00	10.00	10.00	10.00
15	Reserves excluding revaluation reserve	-	(150.35)	-	(150.35)
16	Earnings per share (not annualised)				
	(a) Basic earnings (loss) per share	(1.49)	(0.34)	(2.67)	(17.53)
	(b) Diluted earnings (loss) per share	(1.49)	(0.34)	(2.67)	(17.53)

NOTES:

- The above financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS-34 "Interim Financial Reporting") as prescribed under section 133 of Companies Act, 2013 read with rule 3 of the Companies Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016, as amended thereafter.
- The above results for the quarter ended June 30, 2023 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 21st July, 2023.
- The Statutory auditors of the Company have carried out a "Limited Review" of the Unaudited Financial Results for the Quarter ended 30th June, 2023 in terms of Regulation 33 of the SFBI (LODR) Regulations, 2015 and have expressed their unqualified opinion.
- 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 Un-audited Financial Results of the Company for the quarter ended 30th June, 2023 are available on the Company's website i.e. www.whitehall.co.in and also available on BSE's website i.e. www.bseindia.com
- Previous quarters' / year's figures have been regrouped / rearranged wherever considered necessary.

By Order of the Board of
White Hall Commercial Company Limited

Rohit P. Shah
Director
DIN: 00217271



For M. P. S. & COMPANY
CHARTERED ACCOUNTANTS
REGISTRATION NO. 118813W

P. S. KULKARNI
PARTNER
M. NO. 106983



UDIN: 23106983BG4BPR4618