

# 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

30<sup>th</sup> October, 2023

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

**Scrip Code: 512431**

Dear Sir / Madam,

**Sub.: Un-audited Financial Results for quarter and half year ended 30<sup>th</sup> September, 2023.**

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed Un-Audited Financial Results of the Company and the Limited Review Report of the Statutory Auditors of the Company for the quarter ended and half year ended on 30<sup>th</sup> September 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 Society,  
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 **30<sup>th</sup> September 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. A review is limited primarily to inquiries of company personnel and analytical procedures 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: - 23106983BGYBSU5813



Place: - Pune

Date: -30<sup>th</sup> October 2023

**WHITEHALL COMMERCIAL COMPANY LIMITED**

CIN: L51900MH1985PLC035669

Registered Office:- Flat No.O-402, 4th Floor, 389, Palai Ratan House, Sankara Mattam Road, Kings Circle, Matunga, Mumbai - 400 019 IN  
Tel: 022-22020876 E-mail: whitehall@yahoo.com Website: www.whitehall.co.in

**Statement of Unaudited Assets & Liabilities for the half year ended 30th September 2023**

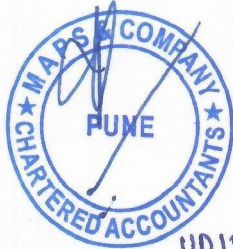
Particulars	(Amount in Lakhs)	
	Six Months ended 30th September 2023	Year ended 31st March 2023
	(Unaudited)	(Audited)
<b>I ASSETS</b>		
<b>(1) Non - current Assets</b>		
(a) Property, Plant and Equipment	-	-
(b) Capital work - In - progress	-	-
(c) Other Intangible Assets	-	-
(d) Intangible Assets under development	-	-
(e) Financial assets		
(i) Investments	-	-
(ii) Loans	-	-
(iii) Trade Receivables	-	-
(iv) Other financial assets	-	-
(f) Deferred tax assets (Net)	38.32	38.32
(g) Other non - current assets	2.03	-
<b>(2) Current Assets</b>		
(a) Inventories	-	-
(b) Financial assets		
(i) Trade receivables	-	-
(ii) Cash and cash equivalents	10.20	17.21
(iii) Bank balances other than (ii) above	-	-
(iv) Loans	-	-
(v) Other financial assets	-	-
(c) Current tax assets (Net)	-	-
(d) Other current assets	6.26	6.58
<b>TOTAL ASSETS</b>	<b>56.82</b>	<b>62.11</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	24.90	24.90
(b) Other Equity	(157.86)	(150.35)
<b>LIABILITIES</b>		
<b>(1) Non Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	100.00	100.00
(ii) Other financial liabilities	88.83	86.57
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
<b>(2) Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
A) Total outstanding dues of micro enterprises and small enterprises;	0.43	0.43
B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	0.37	0.29
(iii) Other financial liabilities	-	-
(b) Other current liabilities	0.14	0.12
(c) Provisions	-	0.15
(d) Current tax liabilities (Net)	-	-
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>56.82</b>	<b>62.11</b>

For Whitehall Commercial Company Limited

*Rohit P. Shah*

Rohit P. Shah  
Wholetime Director  
DIN: 00217271

Place : Mumbai  
Date : 30th October, 2023



**For M A P S & COMPANY**  
**CHARTERED ACCOUNTANTS**  
**REGISTRATION NO. 118913W**

**P. S. KULKARNI**  
**PARTNER**  
**M. NO. 106983**

UDIN: 23106983BQYBSU5813



WHITEHALL COMMERCIAL COMPANY LIMITED

CIN: L51900MH1985PLC035669

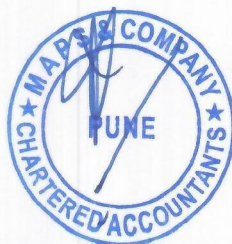
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Statement of Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2023

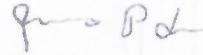
Sr.No.	Particulars	Amount in Lakhs (Except Earning Per Share)					
		Quarter ended			Half Year ended		Year ended
		30th Sept 2023 (Unaudited)	30th June 2023 (Unaudited)	30th Sept 2022 (Unaudited)	30th Sept 2023 (Unaudited)	30th Sept 2022 (Unaudited)	31st March 2023 (Audited)
1	<b>Income from Operations</b>						
	(a) Net Sales/Income from Operations (Net of excise duty)	-	-	24.38	-	24.38	24.38
	(b) Other Operating Income	0.16	0.14	0.39	0.29	0.41	1.02
	<b>Total Income from Operations (net)</b>	0.16	0.14	24.77	0.29	24.78	25.40
2	<b>Expenses</b>						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	24.13	-	24.13	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	1.62	1.62	3.24
	(e) Finance Costs	1.26	1.25	1.87	2.51	3.84	6.34
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	1.90	1.78	30.16	3.68	34.04	8.35
	<b>Total Expenses</b>	3.97	3.84	56.96	7.80	63.62	42.06
3	<b>Total Profit/(Loss) before Exceptional Items and tax</b>	(3.81)	(3.70)	(32.19)	(7.51)	(38.84)	(16.66)
4	Exceptional Items	-	-	-	-	-	30.00
5	<b>Total Profit/(Loss) before tax</b>	(3.81)	(3.70)	(32.19)	(7.51)	(38.84)	(46.66)
6	<b>Tax Expenses</b>						
	a. Current Tax	-	-	-	-	-	-
	b. Deferred Tax	-	-	-	-	-	(3.01)
	<b>Total tax expenses</b>	-	-	-	-	-	(3.01)
7	<b>Profit/(Loss) for the period from continuing operations</b>	(3.81)	(3.70)	(32.19)	(7.51)	(38.84)	(43.65)
8	<b>Profit /Loss from discontinued operations before tax</b>	-	-	-	-	-	-
9	<b>Tax expenses of discontinued operations</b>	-	-	-	-	-	-
10	<b>Net profit/loss from discontinued operation after tax</b>	-	-	-	-	-	-
11	<b>Share of Profit/Loss of associates and joint ventures accounted for using equity method</b>	-	-	-	-	-	-
12	<b>Total Profit/(Loss) for period</b>	(3.81)	(3.70)	(32.19)	(7.51)	(38.84)	(43.65)
13	<b>Other comprehensive income/(Loss) net of taxes</b>	-	-	-	-	-	-
14	<b>Total comprehensive Income/(Loss) for the period</b>	(3.81)	(3.70)	(32.19)	(7.51)	(38.84)	(43.65)
15	<b>Total Profit/(Loss), attributable to:</b>	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
	a. Owners of parent						
	b. Non-controlling interests						
16	<b>Total comprehensive income/(Loss) for the period attributable to:</b>	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
	a. Owners of parent						
	b. Non-controlling interests						
17	<b>Details of Equity share capital</b>						
	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	10.00	10.00	10.00	10.00	10.00	10.00
18	<b>Details of debt securities</b>						
	Paid-up debt capital	-	-	-	-	-	-
	Face value of debt securities	-	-	-	-	-	-
19	<b>Reserves excluding revaluation reserve</b>	(157.86)	(154.05)	(145.54)	(157.86)	(145.54)	(150.35)
20	<b>Debenture redemption reserve</b>	-	-	-	-	-	-
21	<b>Earnings per share (not annualised)</b>						
A	<b>Earnings per equity share for continuing operations</b>						
i.	Basic earnings (loss) per share from continuing operations	(1.53)	(1.49)	(12.93)	(3.02)	(15.60)	(17.53)
ii.	Diluted earnings (loss) per share from continuing operations	(1.53)	(1.49)	(12.93)	(3.02)	(15.60)	(17.53)
B	<b>Earning per equity share for discontinued operations</b>						
i.	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
ii.	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
C	<b>Earning per equity share</b>						
(a)	Basic earnings (loss) per share	(1.53)	(1.49)	(12.93)	(3.02)	(15.60)	(17.53)
(b)	Diluted earnings (loss) per share	(1.53)	(1.49)	(12.93)	(3.02)	(15.60)	(17.53)



NOTES:

- a. 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.
- b. The above results for the quarter and half year ended September 30, 2023 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 30th October, 2023.
- c. The Statutory auditors of the Company have carried out a "Limited Review" of the Unaudited Financial Results for the Quarter and half year ended 30th September, 2023 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion.
- d. 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
- e. The Un-audited financial results of the Company for the quarter and half year ended 30th September, 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
- f. Previous quarters' / year's figures have been regrouped / rearranged wherever considered necessary.

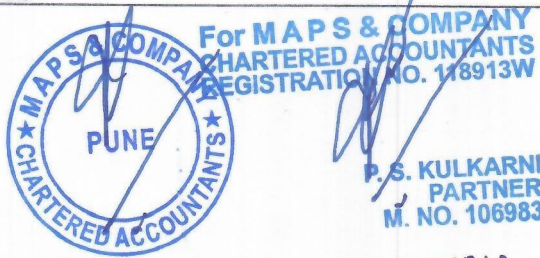
For Whitehall Commercial Company Limited



Rohit P. Shah  
Wholetime Director  
DIN: 00217271



Place : Mumbai  
Date : 30th October, 2023



UDIN : 23106983BGYBSU5813

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**Cash Flow Statement for the half year ended 30th September 2023**

	(Amount in Lakhs)	
	Half Year Ended 30th September 2023	Half Year Ended 30th September 2022
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit / (Loss) before Tax and after Extraordinary items	(7.51)	(38.84)
Adjustment For :		
Depreciation	-	-
Provisions for gratuity	-	-
Interest & Finance charges	2.51	3.84
Interest received	(0.29)	(0.41)
Prior Period Income/Expense		
<b>Operative Profit before Working Capital Changes</b>	<b>(5.30)</b>	<b>(35.41)</b>
Adjustment For :		
Trade Receivables	-	(28.76)
Other Receivables, Loans & Advances	-	-
Other Current Assets	(1.70)	(5.99)
Trade & Other payable	0.07	28.34
Provisions	(0.12)	-
<b>Cash Generation from Operations</b>	<b>(7.05)</b>	<b>(41.81)</b>
Direct Taxes	-	-
<b>Net Cash Flow from operating activities</b>	<b>(7.05)</b>	<b>(41.81)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets and Advances	-	-
Increase in Intangible Assets under development	-	-
Purchase/Sale of Investment (Net)	-	-
Decrease/(Increase) in Investments	-	78.25
Interest Received	0.29	0.41
<b>Net Cash used in investing activities</b>	<b>0.29</b>	<b>78.66</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Share Issue	-	-
Share Application Money Received	-	-
Finance charges & Others	(2.51)	(3.84)
Long Tem Borrowings	-	(33.10)
Other Financial Liabilities	2.26	(0.15)
<b>Net Cash used in financing activities</b>	<b>(0.25)</b>	<b>(37.09)</b>
<b>D Net Change in Cash And Cash Equilants (A+B+C)</b>	<b>(7.01)</b>	<b>(0.24)</b>
Cash and Cash Equivalents (Opening)	17.21	0.82
Cash and Cash Equivalents (Closing)	10.20	0.58
	(7.01)	(0.24)



**For MAPS & COMPANY**  
CHARTERED ACCOUNTANTS  
REGISTRATION NO. 118913W

For Whitehall Commercial Company Limited

**P. S. KULKARNI**  
PARTNER  
M. NO. 106983

Rohit P. Shah  
Wholetime Director  
DIN: 00217271



Place : Mumbai  
Date : 30th October, 2023

UDIN: 23106983BCYBSU5813