

# 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

29<sup>th</sup> January, 2024

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 nine months ended 31<sup>st</sup> December, 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 and nine months ended 31<sup>st</sup> December, 2023.

This is for your information and records.

Thanking You,

For **WHITE HALL COMMERCIAL COMPANY LIMITED**



**CS SHRUTI S. KULKARNI**  
**COMPANY SECRETARY**  
**ACS NO.24740**

**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 **31<sup>st</sup> December 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 Aishwarya Deshpande  
Partner

Membership No. 118950  
UDIN: - 24118950BKGTIG8316



Place: - Pune

Date: - 29<sup>th</sup> January 2024

**WHITE HALL COMMERCIAL COMPANY LIMITED**

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**Statement of Unaudited Financial Results for the Quarter and Nine month ended 31st December, 2023**

Sr. No.	Particulars	Amount in Lakhs (Except Earning Per Share)					
		Quarter ended			Nine Months ended		Year ended
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
<b>1</b>	<b>Income from Operations</b>						
	(a) Net Sales/Income from Operations (Net of excise duty)	-	-	-	-	24.38	24.38
	(b) Other Operating Income	0.14	0.16	0.36	0.43	0.77	1.02
	<b>Total income from Operations (net)</b>	<b>0.14</b>	<b>0.16</b>	<b>0.36</b>	<b>0.43</b>	<b>25.15</b>	<b>25.40</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	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	2.43	2.43	3.24
	(e) Finance Costs	1.25	1.26	1.26	3.77	5.10	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)	2.49	1.90	2.24	6.17	36.28	8.35
	<b>Total Expenses</b>	<b>4.56</b>	<b>3.97</b>	<b>4.31</b>	<b>12.37</b>	<b>67.94</b>	<b>42.06</b>
<b>3</b>	<b>Total Profit/(Loss) before Exceptional Items and tax</b>	<b>(4.43)</b>	<b>(3.81)</b>	<b>(3.95)</b>	<b>(11.94)</b>	<b>(42.79)</b>	<b>(16.66)</b>
<b>4</b>	<b>Exceptional Items</b>						<b>30.00</b>
<b>5</b>	<b>Total Profit/(Loss) before tax</b>	<b>(4.43)</b>	<b>(3.81)</b>	<b>(3.95)</b>	<b>(11.94)</b>	<b>(42.79)</b>	<b>(46.66)</b>
<b>6</b>	<b>Tax Expenses</b>						
	a. Current Tax	-	-	-	-	-	-
	b. Deferred Tax	-	-	-	-	-	(3.01)
	<b>Total tax expenses</b>						<b>(3.01)</b>
<b>7</b>	<b>Profit/(Loss) for the period from continuing operations</b>	<b>(4.43)</b>	<b>(3.81)</b>	<b>(3.95)</b>	<b>(11.94)</b>	<b>(42.79)</b>	<b>(43.65)</b>
<b>8</b>	<b>Profit/(Loss) from discontinued operations before tax</b>						
<b>9</b>	<b>Tax expenses of discontinued operations</b>						
<b>10</b>	<b>Net profit/loss from discontinued operation after tax</b>						
<b>11</b>	<b>Share of Profit/Loss of associates and joint ventures accounted for using equity method</b>	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
<b>12</b>	<b>Total Profit/(Loss) for period</b>	<b>(4.43)</b>	<b>(3.81)</b>	<b>(3.95)</b>	<b>(11.94)</b>	<b>(42.79)</b>	<b>(43.65)</b>
<b>13</b>	<b>Other comprehensive income/(Loss) net of taxes</b>						
<b>14</b>	<b>Total comprehensive income/(Loss) for the period</b>	<b>(4.43)</b>	<b>(3.81)</b>	<b>(3.95)</b>	<b>(11.94)</b>	<b>(42.79)</b>	<b>(43.65)</b>
<b>15</b>	<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						
<b>16</b>	<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						
<b>17</b>	<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 per share (in Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
<b>18</b>	<b>Details of debt securities</b>						
	a. Paid-up debt capital	-	-	-	-	-	-
	b. Face value of debt securities	-	-	-	-	-	-
<b>19</b>	<b>Reserves excluding revaluation reserve</b>	<b>(162.28)</b>	<b>(157.86)</b>	<b>(149.50)</b>	<b>(162.28)</b>	<b>(149.50)</b>	<b>(150.35)</b>
<b>20</b>	<b>Debtenture redemption reserve</b>						
<b>21</b>	<b>Earnings per share (not annualised) (In Rs.)</b>						
	(a) Basic earnings (loss) per share	(1.78)	(1.53)	(1.59)	(4.79)	(17.18)	(17.53)
	(b) Diluted earnings (loss) per share	(1.78)	(1.53)	(1.59)	(4.79)	(17.18)	(17.53)

**NOTES:**

- The results for the quarter and nine month ended December 31, 2023 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 29th January, 2024.
- The Statutory auditors of the Company have carried out a "Limited Review" of the Unaudited Financial results for the Quarter and nine month ended 31st December, 2023 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion.
- 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.
- 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 and nine month ended 31st December, 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 Directors  
White Hall Commercial Company Limited



Rohit P. Shah  
Whole Time Director  
DIN: 00217271



Place : Mumbai  
Date : 29th January, 2024.