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

27th May,2025

To
Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Scrip Code: 512431

Dear Sir / Madam,

Sub.: Audited Financial Results for quarter and year ended 31st March,2025.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed Audited Financial Results of the Company for the quarter and year ended 31st March,2025.

This is for your information and records.

Thanking You,

For **White Hall Commercial Company Limited**

ROHIT PRABHUDAS SHAH
Digitally signed by ROHIT PRABHUDAS SHAH
Date: 2025.05.27 17:02:58 +05'30'

Rohit P. Shah
Whole-time Director
DIN: 00217271

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27th May,2025

To
Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Scrip Code: 512431

Dear Sir / Madam,

Sub.: Outcome of the Board Meeting held on Tuesday 27th May, 2025

With reference to the captioned subject and pursuant to Regulation 30 (read with Schedule III-Part A) and Regulation 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we would like to inform that at the meeting of the Board of Directors of the Company held on Tuesday, 27th May, 2025 at 4.30 P.M., and concluded on 5.00 P.M., at the Registered office of the Company, has inter-alia considered and approved the following business:

1. Audited Financial Results of the Company for the quarter and year ended 31st March, 2025 were received, considered and approved; and
2. Auditor's Report issued by the Statutory Auditors of the Company on the Financial Results for the quarter and year ended 31st March, 2025 was reviewed and taken on record.
3. Declaration pursuant to regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

This is for your information and records.

Thanking You,
Yours faithfully,
For **White Hall Commercial Company Limited**

ROHIT PRABHUDAS SHAH
Digitally signed by ROHIT PRABHUDAS SHAH
Date: 2025.05.27 17:03:23 +05'30'

Rohit P. Shah
Whole-time Director
DIN: 00217271

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Audited Statement of Assets and Liabilities as at 31st March, 2025

Particulars	(INR in Lacs) For the Financial Year ended 31.03.2025	(INR in Lacs) For the Financial Year ended 31.03.2024
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	-	-
(ii) Loans	-	-
(iii) Other financial assets	-	-
(f) Deferred tax assets (Net)	35.57	34.61
(g) Other non - current assets	-	-
(2) Current Assets		
(a) Inventories	-	-
(b) Financial assets		
(i) Trade receivables	-	-
(ii) Cash and cash equivalents	0.45	5.47
(iii) Bank balances other than (ii) above	-	-
(iv) Loans	-	-
(v) Other financial assets	-	-
(c) Other tax assets (Net)	-	-
(d) Other current assets	6.38	6.48
TOTAL ASSETS	**42.39**	**46.56**
II EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	24.90	24.90
(b) Other Equity	(190.64)	(172.85)
LIABILITIES		
(1) Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	106.58	100.00
(ii) Other Financial Liabilities	100.87	93.61
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables		
(a) total outstanding dues of micro and small enterprises	0.43	0.43
(b) total outstanding dues of creditors other than micro and small enterprises	-	0.02
(iii) Other financial liabilities	-	-
(b) Other current liabilities	0.26	0.45
(c) Provisions	-	-
(d) Current tax liabilities (Net)	-	-
TOTAL EQUITY AND LIABILITIES	**42.39**	**46.56**

By the order of the Board
For White Hall Commercial Company Limited

Rohit P. Shah
Whole Time Director
DIN: 00217271

WHITE HALL COMMERCIAL COMPANY LTD. MUMBAI

Place : Mumbai
Date: 27th May, 2025

WHITE HALL COMMERCIAL COMPANY LIMITED

CIN: L51900MH1985PLC035669

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Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2025

(INR in lacs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	**Income from Operations**					
	(a) Net Sales/Income from Operations (Net of excise duty)	-	-	-	-	-
	(b) Other Operating Income	-	(0.05)	0.08	0.07	0.51
	Total income from Operations (net)	-	(0.05)	0.08	0.07	0.51
2	**Expenses**					
	(a) Cost of Materials consumed	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Employee benefits expense	0.36	-	0.81	1.98	3.24
	(e) Finance Costs	2.08	2.07	4.07	8.20	7.84
	(f)Depreciation and amortisation expense	-	-	-	-	-
	(g)Other expenses (All items exceeding 10% of the total expenditure excluding interest expenditure may to be shown separately)	2.24	2.63	2.07	8.63	8.23
	Total Expenses	4.69	4.70	6.94	18.82	19.31
3	**Total Profit/(Loss) before Exceptional items and tax**	(4.69)	(4.75)	(6.86)	(18.75)	(18.80)
4	Exceptional Items	-	-	-	-	-
5	**Total Profit/ (Loss) before tax**	(4.69)	(4.75)	(6.86)	(18.75)	(18.80)
6	**Tax expenses**					
	a. Current Tax	-	-	-	-	-
	b. Deferred Tax	(0.96)	-	3.71	(0.96)	3.71
	Total tax expenses	(0.96)	-	3.71	(0.96)	3.71
7	**Profit/(Loss) for the period from continuing operations**	(3.73)	(4.75)	(10.57)	(17.79)	(22.51)
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**	(3.73)	(4.75)	(10.57)	(17.79)	(22.51)
13	**Other comprehensive income/(loss) net of taxes**	-	-	-	-	-
14	**Total Comprehensive Income/(Loss) for the period**	(3.73)	(4.75)	(10.57)	(17.79)	(22.51)
15	**Total Profit/(Loss), attributable to:**					
	a. Owners of parent	-	-	-	-	-
	b. Non-controlling interests	-	-	-	-	-
16	**Total comprehensive Income/(Loss) for the period attributable to:**					
	a. Owners of parent	-	-	-	-	-
	b. 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
	b. Face value of equity share capital (Per Share)	10	10	10	10	10
18	**Details of debt securities**					
	Paid-up debt capital	-	-	-	-	-
	Face value of debt securities	-	-	-	-	-
19	**Reserves excluding revaluation reserve**	(190.64)	(186.91)	(172.85)	(190.64)	(172.85)
20	**Debenture redemption reserve**	-	-	-		-
21	**Earnings per share (not annualised)**					
A	**Earnings per equity share for continuing operations**					

WHITE HALL COMMERCIAL COMPANY LTD. MUMBAI

i	Basic earnings (loss) per share from continuing operations	(1.50)	(1.91)	(4.25)	(7.14)	(9.04)
ii	Diluted earnings (loss) per share from continuing operations	(1.50)	(1.91)	(4.25)	(7.14)	(9.04)
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**					
	(a) Basic earnings (loss) per share	(1.50)	(1.91)	(4.25)	(7.14)	(9.04)
	(b) Diluted earnings (loss) per share	(1.50)	(1.91)	(4.25)	(7.14)	(9.04)

NOTES:

a. The Audited financial results for the quarter and year ending 31st March, 2025 have been prepared in accordance with the Applicable Accounting Standards i.e. Ind AS as prescribed U/S 133 of Companies Act, 2013 & with relevant rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (SEBI) under SEBI (LODR) Regulations, 2015, as amended.

b. 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 27th May, 2025.

c. In the results, the figures for the quarter ended 31st March, 2025 and 31st March, 2024 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to 3rd quarter of the respective finanicial year.

d. Previous quarters' / year's figures have been regrouped / rearranged wherever considered necessary.

e. 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.

f. In accordance with Regulation 33 of SEBI (LODR) Regulations 2015, the above audited financial results of the Company for the quarter and year ended on 31st March, 2025 are available on the Company's website i.e www.whitehall.co.in and also availble on BSE website ie. www.bseindia.com

By the order of the Board
For White Hall Commerial Company Limited

Rohit P. Shah
Whole Time Director
DIN: 00217271

WHITE HALL COMMERCIAL COMPANY LTD. MUMBAI

Place : Mumbai
Date: 27th May, 2025

WHITE HALL COMMERCIAL COMPANY LIMITED

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Standalone Cash Flow Statement for the year ended 31st March, 2025

(INR in Lacs)

	For the Financial Year ended 31.03.2025	For the Financial Year ended 31.03.2024
Cash flow from operating activities		
Profit before income tax	(18.75)	(18.80)
Adjustments for		
Finance costs	8.20	7.84
Interest income	(0.07)	(0.51)
Loss on sale of investment	-	-
Sundry balance w/off	-	-
Change in operating assets and liabilities, net of effects from purchase of		
Increase/(Decrease) in Other current liabilities	(0.19)	0.33
Increase/(Decrease) in trade payables	(0.02)	(0.27)
Increase/(decrease) in provisions	-	(0.15)
Increase/(decrease) in derivatives not designated as hedges	-	-
Increase/(decrease) in other current assets	0.10	0.11
Cash generated from operations	(10.73)	(11.45)
Income taxes paid	-	-
Net cash inflow from operating activities	(10.73)	(11.45)
Cash flows from investing activities		
Interest received	0.07	0.51
Profit on sale of investment	-	-
Net cash outflow from investing activities	0.07	0.51
Cash flows from financing activities		
Repayment of borrowings	(24.50)	-
Borrowing taken	31.08	-
Bank Charges and Interest paid	(0.94)	(0.80)
Net cash inflow (outflow) from financing activities	5.64	(0.80)
Net increase (decrease) in cash and cash equivalents	(5.02)	(11.73)
Cash and cash equivalents at the beginning of the financial year	5.47	17.21
Effects of exchange rate changes on cash and cash equivalents	-	-
Cash and cash equivalents at end of the year	0.45	5.47
Cash and cash equivalents as per above comprise of the following		
Cash and cash equivalents (Including Bank Balances)	0.45	5.47
Bank overdrafts	-	-
Balances as per statement of cash flows	0.45	5.47

By the order of the Board
For White Hall Commercial Company Limited

Rohit P. Shah
Whole Time Director
DIN: 00217271

WHITE HALL COMMERCIAL COMPANY LTD. MUMBAI

Place : Mumbai
Date: 27th May, 2025

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 Report on Audited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors

White Hall Commercial Company Limited.

Opinion

We have audited the accompanying quarterly financial results of **White Hall Commercial Company Limited** (the "Company") for the quarter ended 31st March 2025 and the year-to-date results for the period from 01st April 2024 to 31st March 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net ~~profit~~/loss and other comprehensive income and other financial information for the quarter ended 31st Match 2025 as well as the year-to-date results for the period from 01st April 2024 to 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance

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Chartered Accountants
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S. No. 47/4-B, Gananjay Society,
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with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

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

Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net ~~profit~~/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of

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Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material

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uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For MAPS & Company
Chartered Accountants
FRN – 118913W

Aishwarya Prasad Deshpande
Digitally signed by Aishwarya Prasad Deshpande
Date: 2025.05.27 17:03:45 +05'30'

CA Aishwarya Deshpande
Partner
M. No.: 118950
UDIN: 25118950BMJJKF6430

Date: 27th May 2025
Place: Mumbai