

# 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

31<sup>st</sup> January 2025

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 2024.**

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 and nine months ended 31<sup>st</sup> December 2024 which were approved and taken on record at the meeting of Board of Directors of the Company held on 31<sup>st</sup> January 2025:

1. Un-audited Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December 2024
2. Limited Review Report for the quarter and nine months ended 31<sup>st</sup> December 2024.

This is for your information and records.

Thanking You,  
Yours sincerely,

**For White Hall Commercial Company Limited**

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AS SHAH  
Digitally signed  
by ROHIT  
PRABHUDAS  
SHAH  
Date: 2025.01.31  
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**Rohit Prabhudas Shah**  
**Whole time Director**  
**DIN: 00217271**

Encl.: As Above

**Independent Auditor's Limited Review Report for Companies (other than  
banks)**

**To**  
**The Board of Directors**  
**White Hall Commercial Company Limited.**

We have reviewed the accompanying statement of unaudited financial results of **WHITE HALL COMMERCIAL COMPANY LIMITED** for the period ended **31<sup>st</sup> December 2024**. 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. 118913

  
  
**CA Prashant Kulkarni**  
**Partner**  
**M No. 106983**  
**UDIN : - 25106983BMIHYK9771**

**Place: - Pune**  
**Date: - 31<sup>st</sup> January 2025**

**WHITE HALL COMMERCIAL COMPANY LIMITED**

Registered Office:- D-402, 4th Floor, Plot No.389, Palai Ratan House, Sankara Mattham Road, Kings Circle, Matunga, Mumbai - 400 019 IN  
CIN: L51900MH1985PLC035669 Tel: 022-22020876 E-mail: whitehall@yahoo.com Website: www.whitehall.co.in

**Statement of Unaudited Financial Results for the Quarter and Nine month ended 31st December, 2024**

Amount in Lakhs (Except Earning Per Share)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income from Operations</b>						
	(a) Net Sales/Income from Operations (Net of excise duty)	-	-	-	-	-	-
	(b) Other Operating Income	(0.05)	0.10	0.14	0.07	0.43	0.51
	<b>Total Income from Operations (net)</b>	<b>(0.05)</b>	<b>0.10</b>	<b>0.14</b>	<b>0.07</b>	<b>0.43</b>	<b>0.51</b>
<b>2</b>	<b>Expenses</b>						
	(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	-	0.81	0.81	1.62	2.43	3.24
	(e) Finance Costs	2.07	2.10	1.26	6.12	3.77	7.84
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses (All items exceeding 10% of the total expenditure excluding interest expenditure may be shown separately)	2.63	2.02	2.49	6.39	6.17	8.23
	<b>Total Expenses</b>	<b>4.70</b>	<b>4.92</b>	<b>4.56</b>	<b>14.13</b>	<b>12.37</b>	<b>19.31</b>
<b>3</b>	<b>Total Profit/(Loss) before Exceptional Items and tax</b>	<b>(4.75)</b>	<b>(4.82)</b>	<b>(4.43)</b>	<b>(14.06)</b>	<b>(11.94)</b>	<b>(18.80)</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>5</b>	<b>Total Profit/(Loss) before tax</b>	<b>(4.75)</b>	<b>(4.82)</b>	<b>(4.43)</b>	<b>(14.06)</b>	<b>(11.94)</b>	<b>(18.80)</b>
<b>6</b>	<b>Tax Expenses</b>						
	a. Current Tax	-	-	-	-	-	-
	b. Deferred Tax	-	-	-	-	-	3.71
	<b>Total tax expenses</b>	-	-	-	-	-	<b>3.71</b>
<b>7</b>	<b>Profit/(Loss) for the period from continuing operations</b>	<b>(4.75)</b>	<b>(4.82)</b>	<b>(4.43)</b>	<b>(14.06)</b>	<b>(11.94)</b>	<b>(22.51)</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>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>
<b>12</b>	<b>Total Profit/(Loss) for period</b>	<b>(4.75)</b>	<b>(4.82)</b>	<b>(4.43)</b>	<b>(14.06)</b>	<b>(11.94)</b>	<b>(22.51)</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>(4.75)</b>	<b>(4.82)</b>	<b>(4.43)</b>	<b>(14.06)</b>	<b>(11.94)</b>	<b>(22.51)</b>
<b>15</b>	<b>Total Profit/(Loss), attributable to:</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>
	a. Owners of parent						
	b. Non-controlling interests						
<b>16</b>	<b>Total comprehensive Income/(Loss) for the period attributable to:</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>
	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>(186.91)</b>	<b>(182.26)</b>	<b>(162.28)</b>	<b>(186.91)</b>	<b>(162.28)</b>	<b>(172.85)</b>
<b>20</b>	<b>Debenture redemption reserve</b>	-	-	-	-	-	-
<b>21</b>	<b>Earnings per share (not annualised) (In Rs.)</b>						
	(a) Basic earnings (loss) per share	(1.91)	(1.93)	(1.78)	(5.65)	(4.79)	(9.04)
	(b) Diluted earnings (loss) per share	(1.91)	(1.93)	(1.78)	(5.65)	(4.79)	(9.04)

**NOTES:**

- The results for the quarter and nine month ended December 31, 2024 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 31st January, 2025.
- 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, 2024 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, 2024 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.



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

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

**By Order of the Board of Directors  
White Hall Commercial Company Limited**

**Rohit P. Shah  
Whole Time Director  
DIN: 00217271**



Place: Mumbai  
Date: 31st January, 2025.

UDIN :- 25106983BMZHYK9771