

# WHITE HALL COMMERCIAL COMPANY LIMITED

Regd. Office: 5 Floor, Grd Floor, 251, Tanibai Niwas, David S Baretto Road, Wadala, Mumbai 400031  
CIN No. L51900MH1985PLC035669 || Email: whitehall@yahoo.com || Website: www.whitehall.co.in

**14-11-2025**

To,  
The Manager DCS  
**BSE Limited,**  
P J Towers, Dalal Street,  
Mumbai- 400001

**Sub: Outcome of Board Meeting held on 14-11-2025 at 3.30 PM and Concluded at 4.00 PM.**

**Ref.: Scrip Code : 512431**  
**Scrip ID : WHITHAL**

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Dear Sir,

This is to inform you that, pursuant Listing Regulations, the meeting of Board of Directors of **WHITEHALL COMMERCIAL COMPANY LIMITED** held on 14-11-2025 at 03.30 PM and Concluded at 4.00 PM at Registered Office of the Company inter alia transacted following business.

We Wish to inform you that Board of Directors have approved unaudited Financial Results for half year ended 30-09-2025 along with Assets and Liability Statement, Cash Flow Statement and Limited Review Report for half year ended 30-09-2025.

Kindly take the same on your records.

Thanking You,  
Yours Faithfully,

**FOR WHITEHALL COMMERCIAL COMPANY LIMITED**

**GRISHMA DEDHIA**  
**MANAGING DIRECTOR**  
**DIN: 10364865**

**WHITEHALL COMMERCIAL COMPANY LIMITED**

CIN: L51900MH1985PLC035669

**WHITEHALL COMMERCIAL COMPANY LIMITED**

CIN: L51900MH1985PLC035669

Registered Office:- 251/5 GROUND FLOOR, TANIBAI NIWAS, WADALA STATION ROAD, WADALA (WEST), Kidwai Nagar, Mumbai, Maharashtra, India, 400031

E-mail: whitehall@yahoo.com Website: www.whitehall.co.in

**Statement of Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2025**

Sr.No.	Particulars	Amount in Lakhs (Except Earning Per Share)					
		Quarter ended		Half Year ended		Year ended	
		30th Sept 2025	30th June 2025	30th Sept 2024	30th Sept 2025	30th Sept 2024	31st March 2025
<b>1</b>	<b>Income from Operations</b>						
	(a) Net Sales/Income from Operations (Net of excise duty)	-	-	-	-	-	-
	(b) Other Operating Income	-	-	0.10	-	0.12	0.07
	<b>Total income from Operations (net)</b>	-	-	0.10	-	0.12	0.07
<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	0.60	0.60	0.81	1.20	1.62	1.98
	(e) Finance Costs	0.00	2.23	2.10	2.23	4.05	8.20
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	1.86	1.82	2.02	3.68	3.86	8.63
	<b>Total Expenses</b>	2.46	4.65	4.92	7.11	9.53	18.82
<b>3</b>	<b>Total Profit/(Loss) before Exceptional items and tax</b>	(2.46)	(4.65)	(4.82)	(7.11)	(9.41)	(18.75)
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>5</b>	<b>Total Profit/(Loss) before tax</b>	(2.46)	(4.65)	(4.82)	(7.11)	(9.41)	(18.75)
<b>6</b>	<b>Tax Expenses</b>						
	a. Current Tax	-	-	-	-	-	-
	b. Deferred Tax	-	-	-	-	-	(0.96)
	<b>Total tax expenses</b>	-	-	-	-	-	(0.96)
<b>7</b>	<b>Profit/(Loss) for the period from continuing operations</b>	(2.46)	(4.65)	(4.82)	(7.11)	(9.41)	(17.79)
<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>12</b>	<b>Total Profit/(Loss) for period</b>	(2.46)	(4.65)	(4.82)	(7.11)	(9.41)	(17.79)
<b>13</b>	<b>Other comprehensive Income/(Loss) net of taxes</b>	-	-	-	-	-	-
<b>14</b>	<b>Total comprehensive Income/(Loss) for the period</b>	(2.46)	(4.65)	(4.82)	(7.11)	(9.41)	(17.79)
<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 (in Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
<b>18</b>	<b>Details of debt securities</b>						
	Paid-up debt capital	-	-	-	-	-	-
	Face value of debt securities	-	-	-	-	-	-
<b>19</b>	<b>Reserves excluding revaluation reserve</b>	(197.75)	(195.29)	(182.26)	(197.75)	(182.26)	(190.64)
<b>20</b>	<b>Debenture redemption reserve</b>	-	-	-	-	-	-
<b>21</b>	<b>Earnings per share (not annualised) (in Rs.)</b>						
	<b>A Earnings per equity share for continuing operations</b>						
	i. Basic earnings (loss) per share from continuing operations	(0.99)	(1.87)	(1.93)	(2.86)	(3.78)	(7.14)
	ii. Diluted earnings (loss) per share from continuing operations	(0.99)	(1.87)	(1.93)	(2.86)	(3.78)	(7.14)
	<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	-	-	-	-	-	-
	<b>C Earning per equity share (in Rs.)</b>						
	(a) Basic earnings (loss) per share	(0.99)	(1.87)	(1.93)	(2.86)	(3.78)	(7.14)
	(b) Diluted earnings (loss) per share	(0.99)	(1.87)	(1.93)	(2.86)	(3.78)	(7.14)

**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 and half year ended September 30, 2025 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 14th November, 2025.
- 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, 2025 in terms of Regulation 33 of the SEBI (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 and half year ended 30th September, 2025 are available on the Company's website i.e. www.whitehall.co.in and also available on BSE's website ie. www.bseindia.com
- Previous quarters' / year's figures have been regrouped / rearranged wherever considered necessary.

**FOR WHITEHALL COMMERCIAL COMPANY LIMITED**

Date: 14/11/2025  
Place : Mumbai

GRISHMA DEDHIA  
MANAGING DIRECTOR  
DIN: 10364865

**WHITEHALL COMMERCIAL COMPANY LIMITED**

CIN: L51900MH1985PLC035669

Regd. Office:- 251/5 GROUND FLOOR, TANIBAI NIWAS, WADALA STATION ROAD, WADALA (WEST), Kidwai Nagar, Mumbai, Maharashtra, India, 400031

E-mail: whitehall@yahoo.com Website: www.whitehall.co.in

**Statement of Unaudited Assets & Liabilities for the half year ended 30th September 2025**

		(Amount In Lakhs)	
		Six Months ended 30th September 2025	Year ended 31st March 2025
I ASSETS	Particulars	(Unaudited)	(Audited)
	<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)	35.57	35.57
	(g) Other non - current assets	-	-
	<b>(2) Current Assets</b>		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Trade receivables	-	-
	(ii) Cash and cash equivalents	0.13	0.45
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	-	-
	(v) Other financial assets	-	-
	(c) Current tax assets (Net)	-	-
	(d) Other current assets	8.41	6.38
	<b>TOTAL ASSETS</b>	<b>44.11</b>	<b>42.39</b>
<b>II EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
	(a) Equity share capital	24.90	24.90
	(b) Other Equity	(197.75)	(190.64)
<b>LIABILITIES</b>			
	<b>(1) Non Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	216.12	106.58
	(ii) Other financial liabilities	-	100.87
	(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;	0.63	0.43
	B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	0.01	-
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	-	0.26
	(c) Provisions	0.20	-
	(d) Current tax liabilities (Net)	-	-
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>44.11</b>	<b>42.39</b>
FOR WHITEHALL COMMERCIAL COMPANY LIMITED			
Date: 14/11/2025	GRISHMA DEDHIA		
Place : Mumbai	MANAGING DIRECTOR		
	DIN: 10364865		

**WHITEHALL COMMERCIAL COMPANY LIMITED**

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**Cash Flow Statement for the half year ended 30th September 2025**

	(Amount in Lakhs)	
	Half Year Ended 30th September 2025	Half Year Ended 30th September 2024
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit / (Loss) before Tax and after Extraordinary items	(7.11)	(9.41)
Adjustment For :		
Depreciation	-	-
Provisions for gratuity	-	-
Interest & Finance charges	2.23	4.09
Interest received	-	(0.12)
Prior Period Income/Expense		
<b>Operative Profit before Working Capital Changes</b>	(4.88)	(5.44)
Adjustment For :		
Trade Receivables	-	-
Other Receivables, Loans & Advances	-	-
Other Current Assets	(2.03)	(1.85)
Trade & Other payable	0.21	0.03
Provisions	(0.06)	(0.23)
<b>Cash Generation from Operations</b>	(6.76)	(7.49)
Direct Taxes	-	-
<b>Net Cash Flow from operating activities</b>	(6.76)	(7.49)
<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	-	-
Interest Received	-	0.12
<b>Net Cash used in investing activities</b>	-	0.12
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Share Issue	-	-
Share Application Money Received	-	-
Finance charges & Others	(2.23)	(4.09)
Long Tem Borrowings	-	-
Other Financial Liabilities	8.67	8.60
<b>Net Cash used in financing activities</b>	6.44	4.52
<b>D Net Change In Cash And Cash Equilants (A+B+C)</b>		
Cash and Cash Equivalents (Opening)	(0.32)	(2.85)
Cash and Cash Equivalents (Closing)	0.45	5.47
	0.13	2.62
	(0.32)	(2.85)
<hr/>		
<b>FOR WHITEHALL COMMERCIAL COMPANY LIMITED</b>	   <b>Date: 14/11/2025</b> <b>Place : Mumbai</b>	
<b>GRISHMA DEDHIA</b> <b>MANAGING DIRECTOR</b> <b>DIN: 10364865</b>		



**Independent Auditor's Review Report on the Quarterly Unaudited 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, as amended**

**REVIEW REPORT**  
**TO THE BOARD OF DIRECTORS OF**  
**WHITE HALL COMMERCIAL COMPANY LIMITED**

We have reviewed the accompanying statement of standalone unaudited financial results ("the Statement") of ' **WHITE HALL COMMERCIAL COMPANY LIMITED** ' ("the Company") for the Quarter ended **September 30<sup>th</sup>, 2025** and year to date from April 1, 2025 to September 30<sup>th</sup>, 2025 attached herewith being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended(the "Listing Regulation ")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.

This Statement which is the responsibility of the Company's Management and approved by its Board of Directors in their meeting held on November 14th<sup>th</sup>, 2025 has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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 33 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.

**For Ramanand & Associates**

**Chartered Accountants**

**FRN No. 117776W**



**Ramanand Gupta**

**Partner**

**M. No. 103975**

**Place: Mumbai**

**Date: 14<sup>th</sup> November 2025**

**UDIN: 25103975BMIGVM7061**

# **WHITE HALL COMMERCIAL COMPANY LIMITED**

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**Date: 14-11-2025**

To,  
The Manager  
Department of Corporate Services  
**BSE Ltd.**  
Dalal Street, Fort  
Mumbai – 400 001

**Sub: Reg. 23(9) – Non Applicability of Reg. 23(9) of SEBI (LODR) Regulations, 2015  
for Quarter ended 30-09-2025**

Dear Sir/Madam,

We would like to state that the submission of Disclosures of Related Party Transactions is not applicable to our Company as per the relaxations provided under Regulation 15(2) of SEBI (LODR) Regulations, 2015.

The Non-Applicability of CGR letter was submitted to the exchange earlier mentioning that the provisions related to CGR that are not applicable as per the relaxations provided under Regulation 15(2) of SEBI (LODR) Regulations, 2015.

Kindly take the same in your records.

**FOR WHITEHALL COMMERCIAL COMPANY LIMITED**

**GRISHMA DEDHIA  
MANAGING DIRECTOR  
DIN: 10364865**

# **WHITE HALL COMMERCIAL COMPANY LIMITED**

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**Date: 14-11-2025**

To,  
The Manager  
Department of Corporate Services  
**BSE Ltd.**  
Dalal Street, Fort  
Mumbai – 400 001

**Sub: Reg. 32 – Non Applicability of Reg. 32 of SEBI (LODR) Regulations, 2015 for  
Quarter ended 30-09-2025.**

Dear Sir/Madam,

We would like to state that the submission of (Statement of Deviation or Variation for proceeds of public issue, rights issue, preferential issue, QIP) under Reg. 32 of SEBI (LODR) Regulations, 2015 is not applicable to our company for the quarter ended 30-09-2025.

Kindly take the same in your records.

**FOR WHITEHALL COMMERCIAL COMPANY LIMITED**

**GRISHMA DEDHIA  
MANAGING DIRECTOR  
DIN: 10364865**