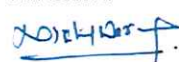


Whitehills Interior Limited			
CIN :U26990PN2022PLC216228			
Add : 6th Floor, VB Capitol Building, Range Hill Road, Bhoslenagar, Shivajinagar Pune(MH)- 411007			
Balance Sheet as at June 30, 2023			
Particulars	Note	As at June 30, 2023	As at March 31, 2023
I. ASSETS			
1. Non-current assets			
(a) Property, plant and equipment			
(b) Right of use assets	2	83.25	88.92
(c) Investment in Subsidiaries			
(d) Financial assets			
Other Financial Assets	3	7.56	7.40
(e) Deferred tax asset (Net)	4	1.36	1.07
(f) Income tax assets (Net)			-
(g) Other Non-Current Assets			-
Total non-current assets		92.17	97.39
2. Current assets			
(a) Inventories			
(b) Financial assets			
(i) Trade receivables	5	65.78	26.05
(ii) Cash and cash equivalents	6	15.22	11.75
(iii) Bank Balances other than (ii) above			-
(iv) Loans	7	17.81	104.61
(v) Other financial assets	8	17.35	39.90
(c) Other current assets	9	387.27	118.95
Total current assets		503.43	301.27
TOTAL ASSETS		595.60	398.67
II. EQUITY AND LIABILITIES			
1. Equity			
(a) Equity share capital		10.00	10.00
(b) Other equity	10	140.45	86.01
Total equity		150.45	96.01
2. Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings			
(ii) Lease liabilities	11	85.35	89.81
(iii) Other financial liabilities			-
(b) Provisions	12	0.06	0.06
Total non-current liabilities		85.41	89.88
3. Current liabilities			
(a) Financial liabilities			
(i) Borrowings	13	146.60	64.50
(ii) Lease liabilities			
(iii) Trade payables	14		
(A) total outstanding dues of micro enterprises and small enterprises		-	0.06
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		56.23	68.58
(iv) Other financial liabilities			-
(b) Income Tax Liability (net)	15	50.12	29.25
(c) Other current liabilities	16	106.59	49.88
(d) Provisions	17	0.20	0.50
Total current liabilities		359.73	212.77
TOTAL EQUITY AND LIABILITIES		595.60	398.67
Summary of significant accounting policies			
The accompanying notes form an integral part of the financial statements			

For Nikhil Warankar & Co
Chartered Accountants
FRN 153107W



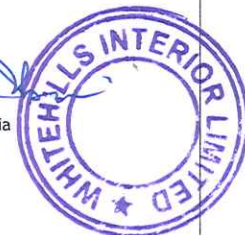
CA Nikhil Warankar
Proprietor
Membership number: 19898
Pune, August 03, 2023
UDIN: 23198983BGUBNK5839



For and on behalf of the Board of Directors Whitehills Interior Limited,
CIN: U26990PN2022PLC216228


Umesh Sahay
Director
DIN:01733060


Abhishek Narbaria
Director
DIN: 01873087



Whitehills Interior Limited

CIN :U26990PN2022PLC216228

Add : 6th Floor, VB Capitol Building, Range Hill Road, Bhoslenagar, Shivajinagar Pune(MH)- 411007

Statement of Profit and Loss for the Quarter ended June 30, 2023

Particulars	Note	As at June 30, 2023	As at March 31, 2023
			₹ in Lakhs, except per share data
I. Revenue from operations	18	316.78	417.46
II. Other income	19	0.16	0.22
III. Total income		316.94	417.68
IV. Expenses			
Cost of revenue	20	198.60	232.51
Employee benefits expense	21	31.73	45.23
Finance costs	22	1.83	3.26
Depreciation and Amortisation expenses	23	5.68	9.46
Other expenses	24	4.09	4.68
Total expenses		241.93	295.14
V. Profit/(Loss) before tax		75.01	122.54
VI. Tax expense			
(i) Current tax		20.87	37.60
(ii) Deferred tax	25	(0.29)	(1.07)
Total tax expense		20.58	36.52
VII Profit for the year		54.44	86.01
VIII Other Comprehensive Income/(Loss)			
Other comprehensive income not to be reclassified to profit or loss in subsequent periods			
Remeasurement (loss)/gain on defined benefit plans		-	-
Income tax effect			
Net other comprehensive income not to be reclassified to profit or loss in subsequent periods		-	-
Total Other Comprehensive Income/(Losses) for the year		-	-
IX Total Comprehensive Income/(Losses) for the year		54.44	86.01
X Earnings per equity share	26		
Equity Shares of par value ₹ 10/- each			
Basic & Diluted		54.44	86.01

Summary of significant accounting policies

The accompanying notes form an integral part of the financial statements

For and on behalf of the Board of Directors Whitehills Interior Limited
CIN: U26990PN2022PLC216228For Nikhil Warankar & Co
Chartered Accountants
FRN 153107W


CA Nikhil Warankar
Proprietor

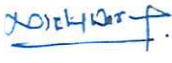




 Membership number: 198983
 Pune, August 03, 2023
 UDIN: 23198983BGUBNK5839



Umesh Sahay
Director
DIN:01733060



Abhishek Narbaria
Director
DIN: 01873087


Whitehills Interior Limited		
CIN :U26990PN2022PLC216228		
Statement of Cash Flows for the Quarter ended June 30, 2023		
Particulars	June 30, 2023	March 31, 2023
	₹ in Lakhs	
A) CASH FLOW FROM OPERATING ACTIVITIES		
NET PROFIT/ (LOSS) BEFORE TAX	75.01	122.54
Adjustments for:		
Depreciation on ROU	5.68	9.46
Unwinding of lease liability	1.83	3.26
Interest income	(0.16)	(0.22)
Operating Profit / (Loss) before working Capital Changes	82.36	135.03
Adjustments for changes in working capital:		
(Increase)/Decrease in Trade Receivables	(39.73)	(26.05)
(Increase)/ Decrease in Other Financial Assets	22.10	(58.84)
(Increase)/Decrease in Other Assets	(266.38)	(118.95)
Increase/ (Decrease) in Trade Payables	12.42	68.65
Increase/ (Decrease) in Other Financial Liabilities	-	-
Increase/ (Decrease) in other Liabilities	56.72	79.12
Increase/ (Decrease) in provisions	(0.30)	0.50
Operating Profit / (Loss) after working Capital Changes	(132.81)	79.46
Direct taxes (paid)/ refund	(20.87)	(37.60)
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	(153.68)	41.86
B) CASH FLOW FROM INVESTING ACTIVITIES		
Interest received on other financial assets		-
Interest received		
Loans to related parties	86.80	(104.61)
NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES	86.80	(104.61)
C) CASH FLOW FROM FINANCING ACTIVITIES		
Loans from related parties	82.10	64.50
Issue of equity share capital	-	10.00
Interest paid		-
Dividends paid on equity share including dividend distribution tax	-	-
NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES	82.10	74.50
Net Increase/(Decrease) in Cash & Cash equivalents	15.22	11.75
Add: Cash and Cash equivalents as at the beginning of the year	-	-
Cash & Cash equivalents as at the end of the year - Note No. 2.07	15.22	11.75
Reconciliation of cash and cash equivalents as per statement of cash flows		
Cash and cash equivalents [note 7]		
Cash in hand	-	-
Balances with banks - on current accounts	15.22	11.75
Balance as per statement of cash flows	15.22	11.75
Note:		
<p>1. The above Cash Flow Statement has been prepared under the indirect method set out in Indian Accounting Standard (IND AS) -7, 'Statement of Cash Flows' as specified in the Companies (Indian Accounting Standards) Rules, 2015.</p> <p>2. Direct Taxes paid are treated as arising from operating activities and are not bifurcated between investment and financing activities.</p> <p>3. All figures in brackets indicate cash outflow</p>		
<p>The accompanying notes form an integral part of the financial statements</p> <p>As per our attached report of even date</p> <p>For and on behalf of the Board of Directors Whitehills Interior Limited CIN: U26990PN2022PLC216228</p>		
<p>For Nikhil Warankar & Co Chartered Accountants FRN 153107W</p>  <p>CA Nikhil Warankar Proprietor Membership number: 198983 Pune, August 03, 2023 UDIN: 23198983BGUBNK5839</p> 	 <p>Umesh Sahay Director DIN:01733060</p>	 <p>Abhishek Narbaria Director DIN: 01873087</p> 

Whitehills Interior Limited
Statement of Changes in Equity for the Quarter ended June 30, 2023

Particulars	₹ in Lakhs	
	As at June 30 2023	As at 31 March 2022
Balance as at the beginning of the year	-	-
Changes in Equity share capital due to prior period errors	-	-
Restated Balance as at the beginning of the year	-	-
Changes in Equity share capital due to prior period errors	-	-
Shares Issued during the year	10.00	-
Balance as at the end of the year	10.00	-

Particulars	Reserves and Surplus				Equity Instruments through Other Comprehensive Income	Total Equity attributable to Equity Holders	
	General Reserve	Securities Premium Reserve	Retained Earnings	₹ in Lakhs			₹ in Lakhs
Balance as at April 01, 2021	-	-	-	-	-	-	
Changes in accounting policy or prior period errors	-	-	-	-	-	-	
Restated Balance as at April 01, 2022	-	-	-	-	-	-	
Profit / (Loss) for the year	-	-	86.01	-	-	86.01	
Other comprehensive income	-	-	-	-	-	-	
Balance as at March 31, 2022	-	-	86.01	-	-	86.01	
Balance as at April 01, 2022	-	-	86.01	-	-	86.01	
Changes in accounting policy or prior period errors	-	-	-	-	-	-	
Restated Balance as at April 01, 2023	-	-	86.01	-	-	86.01	
Profit / (Loss) for the year	-	-	54.44	-	-	54.44	
Other comprehensive income	-	-	-	-	-	-	
Balance as at March 31, 2023	-	-	140.45	-	-	140.45	

As per our attached report of even date

For Nikhil Warankar & Co
Chartered Accountants
FRN 153107W

Nikhil Warankar

CA Nikhil Warankar
Proprietor
Membership number: 198983
Pune, August 03, 2023
UDIN: 23198983GUBNK5839



For and on behalf of the Board of Directors Whitehills Interior Limited
CIN: U26990PN2022PLC216228



Abhishek Narbaria
Abhishek Narbaria
Director
DIN: 01873087

Umesh Sahay
Umesh Sahay
Director
DIN: 01733060

Whitehills Interior Limited

Notes forming part of the Financial Statements for the Quarter ended June 30, 2023

2 (b) Right to use assets

Particulars	₹ in Lakhs
Building	
Carrying Value	
Balance as at April 01, 2022	-
Additions	98.38
Deductions/ disposals	-
Balance as at March 31, 2023	98.38
Balance as at April 01, 2022	98.38
Additions	
Deductions/ disposals	
Balance as at March 31, 2023	98.38
Accumulated depreciation / amortisation	
Balance as at April 01, 2021	-
Amortisation charge for the year	9.46
Deductions due to termination of Lease agreement	-
Balance as at March 31, 2022	9.46
Balance as at April 01, 2022	9.46
Amortisation charge for the year	5.68
Deductions due to termination of Lease agreement	-
Balance as at March 31, 2023	15.14
Net Carrying Value	
Balance as at March 31, 2021	88.92
Balance as at March 31, 2022	83.25

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Whitehills Interior Limited
Notes forming part of the Financial Statements for the Quarter ended June 30, 2023

Financial assets

3. Other Non-Current financial assets

Particulars	As at	As at Mar 31,
	Jun 30, 2023	2023
	₹ in Lakhs	
Unsecured, considered good Security deposits	7.56	7.40
Loans to Other than Related Parties	-	-
Total	7.56	7.40

4. Deferred Tax Assets (net)

Particulars	As at	As at Mar 31,
	Jun 30, 2023	2023
	₹ in Lakhs	
Deferred Tax Assets		
Lease Liability	23.74	24.99
Initial Measurement of Financial Instruments	0.76	0.81
Provision for Employee Benefits	0.02	0.02
Total	24.52	25.81
Deferred Tax Liabilities		
Fair Value of Right of Use	23.16	24.74
Total	23.16	24.74
Deferred Tax Assets (net)	1.36	1.07

5. Trade receivables

Particulars	As at	As at Mar 31,
	Jun 30, 2023	2023
	₹ in Lakhs	
Trade Receivables	65.78	26.05
Unsecured, considered good*	-	-
Unsecured, considered doubtful	-	-
Less: Provision for expected credit loss	-	-
Total	65.78	26.05

Note:

There are no debts due by the Director or other officer of the company or any of them either severally or jointly with any other person or debts due by firm including limited liability partnerships (LLP), Private company respectively in which any director or other officer is a partner or a director or a member.

* Includes receivable from related parties. (Refer Note - 26)



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Whitehills Interior Limited
Notes forming part of the Financial Statements for the Quarter ended June 30, 2023

Trade receivables aging as on June 30, 2023

Particulars	Outstanding for following periods from due date of payment (at gross)						Not Due	Total of Trade Receivables (a)	Unbilled (b)	Total (a+b)
	More than 3 years									
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years					
(i) Undisputed Trade receivables-considered good	65.78	-	-	-	-	-	65.78	-	65.78	
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-	-	-	
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-	-	-	-	
(iv) Disputed Trade Receivables- considered good	-	-	-	-	-	-	-	-	-	
v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-	-	-	
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-	-	-	-	
Total	65.78	-	-	-	-	-	65.78	-	65.78	

Trade receivables aging as on March 31, 2023

Particulars	Outstanding for following periods from due date of payment (at gross)						Not Due	Total of Trade Receivables (a)	Unbilled (b)	Total (a+b)
	More than 3 years									
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years					
(i) Undisputed Trade receivables-considered good	26.05	-	-	-	-	-	-	-	-	26.05
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables- considered good	-	-	-	-	-	-	-	-	-	-
v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-	-	-	-	-
Total	26.05	-	-	-	-	-	-	-	-	26.05

6. Cash and cash equivalents

Particulars	As at	As at
	Jun 30, 2023	Mar 31, 2023
Balances with banks		
On current accounts	14.97	11.75
On Escrow Account	0.25	-
Cash on hand	15.22	11.75
Total	30.44	23.50



Whitehills Interior Limited
Notes forming part of the Financial Statements for the Quarter ended June 30, 2023

7. Current loans

Particulars	As at	As at
	Jun 30, 2023	Mar 31, 2023
	₹ in Lakhs	
Unsecured, Considered Good Loans to related Party	17.81	104.61
Total	17.81	104.61

8. Other current financial assets

Particulars	As at	As at
	Jun 30, 2023	Mar 31, 2023
	₹ in Lakhs	
Considered Good Deposits	0.00	39.90
TDS Receivable	5.68	
Balance With Revenue Authority	11.67	
Total	17.35	39.90

9. Other current assets

Particulars	As at	As at
	Jun 30, 2023	Mar 31, 2023
	₹ in Lakhs	
Unsecured, considered good Advance to Supplier	235.10	113.92
Advance given to employees for expenses	2.52	2.28
Prepaid expenses	3.22	2.76
WIP	146.42	
Total	387.27	118.95



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Whitehills Interior Limited

Notes forming part of the Financial Statements for the Quarter ended June 30, 2023

Equity

10. Share capital

S. No.	Particulars	As at Jun 30, 2023	As at Mar 31, 2023
		₹ in Lakhs	
(a)	Authorised Equity Share Capital No.1,00,000 Equity Shares (No.1,00,000 Equity Shares as at March 31, 2022) of ₹ 10/- each	10.00	10.00
		10.00	10.00
(b)	Issued, Subscribed and Paid up Share Capital No.1,00,000 Equity Shares (No.1,00,000 Equity Shares as at March 31, 2022) of ₹ 10/- each, fully paid-up	10.00	10.00
	Total	10.00	10.00

A) Reconciliation of shares outstanding at the beginning and at the end of the year

Equity Shares	March 31, 2023		March 31, 2022	
	No of shares	₹ Lakhs	No of shares	₹ Lakhs
At the beginning of the year	-	-	-	-
Add: Changes during the year	1,00,000	10.00	-	-
Outstanding at the end of the year	1,00,000	10.00	-	-

B) Rights, preferences and restrictions attached to equity shares

The Company has only single class of Equity Shares having a par value of INR 10. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. Each holder of equity shares is entitled to one vote per share. On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to the number of equity shares held.

C) Shares held by holding/ultimate holding company and/or their subsidiaries/associates

The Company being ultimate holding company, there are no shares held by any other holding, ultimate holding company and their subsidiaries/associates.

D) Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date

There are no bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding reporting date

E) Details of shareholders holding more than 5% of shares of the Company

Particulars	March 31, 2023		March 31, 2022	
	No of shares	% holding	No of shares	% holding
EFC (I) Ltd	51,000	51.00%	-	-
Umesh Sahay	39,000	39.00%	-	-
Abhishek Narbaria	9,996	10.00%	-	-

Shares held by promoters at the beginning of year

Promoter Name	No of Shares	% of share holding
-	-	-
-	-	-



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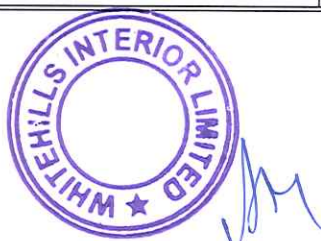
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Shares held by promoters at the end of year

Promoter Name	No of Shares	%of share holding	% of change during the year
EFC (I) Ltd	51,000	51.00	
Umesh Sahay	39,000	39.00	-
Abhishek Narbaria	9,996	10.00	-

As per records of the Company, including its register of shareholders/ members and other declaration received from shareholders regarding beneficial interest, the above shareholding represent both legal and beneficial ownership of shares.

Other equity	As at 30 June 2023	As at 31 Mar 2023
Securities premium account		-
Retained earnings	140.45	86.01
Other comprehensive income		-
	140.45	86.01
(a) Securities premium account		
Balance at the beginning of the year		-
Add: Additions during the year		-
Balance at the end of the year		-
(b) Retained earnings		
Balance at the beginning of the year	86.01	-
Add: Additions during the year	54.44	86.01
Balance at the end of the year	140.45	86.01
(c) Other Comprehensive Income		
(i) Remeasurement of defined benefit liability (asset)		-
Opening balance		-
Add: Actuarial gain/(loss) on defined benefit plans (net of tax) for the year		
Closing balance		
Total other comprehensive income		-



Whitehills Interior Limited
Notes forming part of the Financial Statements for the Quarter ended June 30, 2023

11. Lease Liability

Particulars	As at	As at
	Jun 30, 2023	Mar 31, 2023
	₹ in Lakhs	
Non Current Lease Liability	85.35	89.81
Total	85.35	89.81

12. Non Current Provisions

Particulars	As at	As at
	Jun 30, 2023	Mar 31, 2023
	₹ in Lakhs	
Current		
Provision for employee benefits Gratuity	0.06	0.06
Other Provision		
Total	0.06	0.06

Financial Liabilities

13. Current Borrowings

Particulars	As at	As at
	Jun 30, 2023	Mar 31, 2023
	₹ in Lakhs	
From Banks		
From Other Parties Loan from Related Parties	146.60	64.50
Total	146.60	64.50

* Represent unsecured loans repayable within 1 year¹ in a single bullet payment with interest rate of 0.5 % over and above of Government Bonds, refer Note no.29



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Whitehills Interior Limited
Notes forming part of the Financial Statements for the Quarter ended June 30, 2023

14. Trade payables:

Particulars	As at	As at
	Jun 30, 2023	Mar 31, 2023
	₹ in Lakhs	
Trade payables	56.23	68.65
Total	56.23	68.65

FY 22-23

Particulars	Outstanding for following periods from due date of payment				Total Trade Payables (a)	Unbilled (b)	Total (a+b)
	₹ in Lakhs						
	Less than 1 year	1-2 years	2-3 years	More than 3 years			
(i) MSME	-	-	-	-	-	-	-
(ii) Others	56.23	-	-	-	56.23	-	56.23
(iii) Disputed dues - MSME	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
Total	56.23	-	-	-	56.23	-	56.23

FY 21-22

Particulars	Outstanding for following periods from due date of payment				Total Trade Payables (a)	Unbilled (b)	Total (a+b)
	₹ in Lakhs						
	Less than 1 year	1-2 years	2-3 years	More than 3 years			
(i) MSME	0.06	-	-	-	0.06	-	0.06
(ii) Others	68.58	-	-	-	68.58	-	68.58
(iii) Disputed dues - MSME	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
Total	68.65	-	-	-	68.65	-	68.65



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Whitehills Interior Limited
Notes forming part of the Financial Statements for the Quarter ended June 30, 2023
15. Income Tax Liabilities (Net)

Particulars	As at	As at
	Jun 30, 2023	Mar 31, 2023
	₹ in Lakhs	
Current Year Provision	20.87	37.60
Less: Payment of Advanced Tax/ TDS Receivable for FY 22-23	-	8.35
Income Tax Liabilities (net)	20.87	29.25

16. Other current liabilities

Particulars	As at	As at
	Jun 30, 2023	Mar 31, 2023
	₹ in Lakhs	
Salary Payable to employees	12.50	6.64
Advance received from Debtors	85.95	9.52
Statutory payables	8.14	33.71
Total	106.59	49.88

17. Current Provisions

Particulars	As at	As at
	Jun 30, 2023	Mar 31, 2023
	₹ in Lakhs	
Current		
Provision for employee benefits	0.00	0.00
Gratuity	-	-
Other Provision	0.20	0.50
Audit Fee Payable	0.20	0.50
Total	0.20	0.50



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Whitehills Interior Limited

Notes forming part of the Financial Statements for the Quarter ended June 30, 2023

18. Revenue from operations

Particulars	Quarter ended 30 Jun 2023	For the year ended Mar 31, 2023
	₹ in Lakhs	
Sale of Service - Interior Design and other Speciality Design Services	316.78	417.46
Total	316.78	417.46

19. Other income

Particulars	Quarter ended 30 Jun 2023	For the year ended Mar 31, 2023
	₹ in Lakhs	
Interest Income	0.16	0.22
Total	0.16	0.22

20. Cost to Revenue

Particulars	Quarter ended 30 Jun 2023	For the year ended Mar 31, 2023
	₹ in Lakhs	
Interior Fitouts Expense	198.60	232.51
Total	198.60	232.51

21. Employee benefits expense

Particulars	Quarter ended 30 Jun 2023	For the year ended Mar 31, 2023
	₹ in Lakhs	
Salaries and allowances	30.93	44.07
Contributions to provident fund and other funds	0.74	1.16
Staff welfare expenses	0.06	0.00
Total	31.73	45.23

22. Finance Cost

Particulars	Quarter ended 30 Jun 2023	For the year ended Mar 31, 2023
	₹ in Lakhs	
Interest on lease liabilities	1.83	3.26
Total	1.83	3.26

23. Depreciation & Amortisation

Particulars	Quarter ended 30 Jun 2023	For the year ended Mar 31, 2023
	₹ in Lakhs	
Amortisation of right of use assets	5.68	9.46
Total	5.68	9.46



24. Other expenses

Particulars	Quarter ended 30 Jun 2023	For the year ended Mar 31, 2023
	₹ in Lakhs	
Admin Expense	3.45	1.58
Professional Charges*	0.56	2.66
Rates & Taxes	0.07	0.45
Total	4.09	4.68
*Professional Charges include:		
Payment to Statutory Auditors		
As Auditor	0.20	0.50
For Other Services	0.00	0.00
Total	0.20	0.50

25. Income tax expense

i) Income tax recognised in statement of profit and loss

Particulars	Quarter ended 30 Jun 2023	Year ended 31 Mar 2023
Current tax expense		
Current year	20.87	37.60
Short provision in respect of earlier years		-
Deferred tax expense		
Origination and reversal of temporary differences	(0.29)	(1.07)
Short / (Excess) provision in respect of earlier years		-
Total income tax expense	20.58	36.52

ii) Income tax recognised in other comprehensive income

Particulars	Quarter ended 30 Jun 2023	Year ended 31 Mar 2023
- Net actuarial gains/(losses) on defined benefit plans		-
		0.00

iii) Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate

Particulars	Quarter ended 30 Jun 2023	Year ended 31 Mar 2023
Accounting Profit/(Loss) before tax	75.01	122.54
Enacted tax rate in India	27.82%	27.82%
Computed tax expense at enacted tax rate	20.87	34.09
Tax effect of:		
Non Deductible Expenses		3.57
Income from other sources		(0.06)
Tax Expense as per statement of Profit & Loss	20.87	37.60

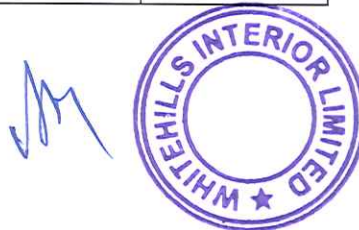


Whitehills Interior Limited

Notes forming part of the Financial Statements for the Quarter ended June 30, 2023

26. Earnings per share

Particulars	Quarter ended 30 Jun 2023	Year ended 31 Mar 2023
Basic and diluted earnings per share		
Basic earnings per share (In Rs)	54.44	86.01
Diluted earnings per share (In Rs)	54.44	86.01
Nominal value per share (In Rs.)	10.00	10.00
(a) Profit attributable to equity shareholders (used as numerator)		
Profit attributable to equity holders for basic earnings	54,43,599	86,01,455
Profit attributable to equity holders	54,43,599	86,01,455
(b) Weighted average number of equity shares (used as denominator)		
Opening balance of issued equity shares	1,00,000	1,00,000
Effect of shares issued during the year, if any		-
Weighted average number of equity shares for Basic EPS	1,00,000	1,00,000
Effect of dilution		-
Weighted average number of equity shares for Diluted EPS	1,00,000	1,00,000



Whitehills Interior Limited
Deferred Tax Working

Q1 FY 23-24

Type	Particulars	Accounting Base	Tax Base	Taxable/ (Deductible) Temporary Difference	DTL/(DTA)	In Lakhs
Assets	ROU	83,24,763	-	83,24,763	23,15,949	23.16
Assets	Security Deposits	7,25,880.00	10,00,000.00	(2,74,120)	(76,260)	(0.76)
Liability	Lease Liability	85,34,961	-	(85,34,961)	(23,74,426)	(23.74)
Liability	Provision for Employee Benefits (Gratuity)	6,270	-	(6,270)	(1,744)	(0.02)
				DTL/(DTA)	(1,36,482)	(1.36)



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