

# WHITE HALL COMMERCIAL COMPANY LIMITED

Regd. Office : Flat No. 502, 5th Floor, Sterling Heritage, Plot No. 388, Sankara Mattam Road.

Matunga (C.R.), MUMBAI - 400 019.

CIN NO. L51900MH1985PLC035669. Email : whitehall@yahoo.com Tel. : 022-22020876 Website : www.whitehall.co.in

12<sup>th</sup> November, 2019

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.: Outcome of the Meeting of the Board of Directors held on 12<sup>th</sup> November, 2019**

With reference to the captioned subject and pursuant to Regulation 30 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, 12<sup>th</sup> November, 2019 at 4.30 P.M., and concluded on 5.30 P.M., at Flat No.502, 5<sup>th</sup> Floor, Sterling Heritage, Plot No.388, Sankara Mattam Road, Matunga (C.R.), MUMBAI - 400 019, have amongst the others matters considered the following:

1. Un-audited Financial Results together with Statement of Assets & Liabilities and Cash Flow Statement for the quarter and half year ended September 30, 2019, were received, considered and approved; and
2. Limited Review Report of the Statutory Auditors on the Un-audited Financial Results for the quarter and half year ended September 30, 2019, was reviewed and taken on record.

This is for your information and records.

Thanking You,

Yours faithfully,  
For **WHITE HALL COMMERCIAL CO. LTD.**

  
Shrutu S. Kulkarni  
Company Secretary  
Membership No.: 24740



Encl : As above.



**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 30<sup>th</sup> September 2019. 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 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.

**Emphasis of Matter,**

There is no matter which we need to emphasis in our review report.

For **HMA & Associates**  
**Chartered Accountants**  
**FRN – 100537W**

**Anand D. Joshi**  
**Partner**

**M. No.: 113805**

**UDIN : 19113805AAAAHD9517**

**Date : 12<sup>th</sup> November 2019**

**Place : Pune**



WHITEHALL COMMERCIAL COMPANY LIMITED

CIN: L51900MH1985PLC035669

Registered Office:- Flat No.502, 5th Floor, Sterling Heritage Plot No.388, Sankara Mattam Road, Motunga (C.R.), Mumbai - 400 019 IN  
Tel: 022-22020876 Fax No.: 022-22020359 E-mail: whitehall@yahoo.com Website: www.whitehall.co.in

Statement of Unaudited Assets & Liabilities for the half year ended 30th September 2019

Particulars	(Amount in Lakhs)	
	5th Months ended 30th September 2019	Year ended 31st March 2019
	(Unaudited)	(Audited)
<b>I ASSETS</b>		
(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	100.25	100.25
(ii) Loans	0.16	0.16
(iii) Trade Receivables	-	-
(iv) Other financial assets	-	-
(f) Deferred tax assets (Net)	32.18	32.18
(g) Other non-current assets	-	-
<b>Total Non-Current assets</b>	<b>132.59</b>	<b>132.59</b>
(2) Current Assets		
(a) Inventories	-	-
(b) Financial assets		
(i) Trade receivables	-	-
(ii) Cash and cash equivalents	-	-
(iii) Bank balances other than (ii) above	0.41	1.30
(iv) Loans	-	-
(v) Other financial assets	-	-
(c) Current tax assets (Net)	-	-
(d) Other current assets	-	-
<b>Total Current assets</b>	<b>0.45</b>	<b>1.47</b>
<b>TOTAL ASSETS</b>	<b>133.04</b>	<b>134.06</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	24.90	24.90
(b) Other Equity	(65.41)	(56.54)
<b>Total Equity</b>	<b>(40.51)</b>	<b>(31.64)</b>
<b>LIABILITIES</b>		
(1) Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	106.40	101.80
(ii) Trade Payables	-	-
A) Total outstanding dues of micro enterprises and small enterprises;	-	-
B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	-	-
(iii) Other financial liabilities	66.16	63.01
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>172.56</b>	<b>164.81</b>
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
A) Total outstanding dues of micro enterprises and small enterprises;	-	-
B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	-	-
(iii) Other financial liabilities	-	-
(b) Other current liabilities	0.20	0.21
(c) Provisions	0.78	0.67
(d) Current tax liabilities (Net)	-	-
<b>Total Current Liabilities</b>	<b>0.99</b>	<b>0.89</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>133.04</b>	<b>134.06</b>

For Whitehall Commercial Company Limited

Place : Mumbai  
Date : 12th November, 2019

Rohit P. Shah  
Director  
DIN: 00217271



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Statement of Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2019

Sr.No.	Particulars	Amount in Lakhs (Except Earning Per Share)					
		Quarter ended			Half Year ended		Year ended
		30/09/2019 (Unaudited)	30/06/2019 (Unaudited)	30/09/2018 (Unaudited)	30/09/2019 (Unaudited)	30/09/2018 (Unaudited)	31/03/2019 (Audited)
1	Income from Operations						
	(a) Net Sales/Income from Operations (Net of excise duty)	-	-	-	-	-	-
	(b) Other Operating Income	0.01	-	0.14	0.01	0.34	0.35
	Total income from Operations (net)	0.01	-	0.14	0.01	0.34	0.35
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	0.45	0.45	0.45	0.90	0.90	1.80
	(e) Finance Costs	1.82	1.77	1.87	3.60	3.78	7.28
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	4.11	0.28	1.46	4.38	4.74	6.04
	Total Expenses	6.38	2.50	3.78	8.88	9.42	15.12
3	Profit/Loss from Operation before Exceptional items	(6.37)	(2.50)	(3.65)	(8.87)	(9.08)	(14.77)
4	Exceptional items	-	-	-	-	-	0.04
5	Total Profit/Loss before tax	(6.37)	(2.50)	(3.65)	(8.87)	(9.08)	(14.81)
6	Tax Expenses						
	a. Current Tax	-	-	-	-	-	-
	b. Deferred Tax	-	-	-	-	-	(4.12)
	Total tax expenses	-	-	-	-	-	(4.12)
7	Net Profit/Loss for the period from continuing operations	(6.37)	(2.50)	(3.65)	(8.87)	(9.08)	(10.69)
8	Profit/Loss from discontinued operations before tax	-	-	-	-	-	-
9	Tax expenses 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	(6.37)	(2.50)	(3.65)	(8.87)	(9.08)	(10.69)
13	Other comprehensive Income net of taxes	-	-	-	-	-	-
14	Total comprehensive Income for the period	(6.37)	(2.50)	(3.65)	(8.87)	(9.08)	(10.69)
15	Total profit/loss, attributable to:	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
	a. Profit/Loss, attributable to owners of parent						
	b. Total Profit/Loss, attributable to non-controlling interests						
16	Total comprehensive income for the period attributable to:	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
	a. Comprehensive income for the period attributable to owners of parent						
	b. Total comprehensive income for the period attributable to owners of parent 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	24.90
	b. Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
18	Details of debt securities						
	a. Paid-up debt capital	-	-	-	-	-	-
	b. Face value of debt securities	-	-	-	-	-	-
19	Reserves excluding revaluation reserve	-	-	-	-	-	(56.54)
20	Debenture redemption reserve	-	-	-	-	-	-
21	Earnings per share (not annualised)						
	a. Basic earnings (loss) per share from continuing operations	(2.56)	(1.00)	(1.47)	(3.56)	(3.65)	(4.29)
	b. Diluted earnings (loss) per share from continuing operations	(2.56)	(1.00)	(1.47)	(3.56)	(3.65)	(4.29)
	Earning per equity share for discontinued operations						
	a. Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	b. Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Earning per equity share						
	(a) Basic earnings (loss) per share	(2.56)	(1.00)	(1.47)	(3.56)	(3.65)	(4.29)
	(b) Diluted earnings (loss) per share	(2.56)	(1.00)	(1.47)	(3.56)	(3.65)	(4.29)



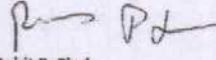
NOTES:

- a. The results for the quarter and half year ended September 30, 2019 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 12th November, 2019.
- b. 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, 2019 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion.
- c. 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.
- d. As per the requirements of IND AS-108, no disclosure is required as the company is operating in single business segment.
- e. The Un-audited financial results of the Company for the quarter and half year ended 30th September, 2019 are available on the Company's website i.e. [www.whitehall.co.in](http://www.whitehall.co.in) and also available on BSE's website i.e. [www.bseindia.com](http://www.bseindia.com)
- f. Previous quarters' / year's figures have been regrouped / rearranged wherever considered necessary.

Place : Mumbai  
Date : 12th November, 2019



For Whitehall Commercial Company Limited



  
Rohit P. Shah  
Director  
DIN: 00217271



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**Cash Flow Statement for the half year ended 30th September 2019**

	(Amount in Lakhs)	
	Half Year Ended 30th September 2019	Half Year Ended 30th September 2018
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit / (Loss) before Tax and after Extraordinary items	(8.87)	(9.08)
Adjustment For :		
Depreciation	-	-
Provisions for gratuity	-	-
Interest & Finance charges	3.60	3.78
Interest received	(0.01)	(0.34)
Prior Period Income/Expense	0.00	(0.06)
Expenses on Employee Stock Option	0.00	0.00
<b>Operative Profit before Working Capital Changes</b>	<b>(5.28)</b>	<b>(5.69)</b>
Adjustment For :		
Trade Receivables	0.00	0.00
Other Receivables, Loans & Advances	0.00	0.00
Other Current Assets	0.13	0.55
Trade & Other payable	(0.01)	0.01
Provisions	0.11	0.14
<b>Cash Generation from Operations</b>	<b>(5.06)</b>	<b>(5.00)</b>
Direct Taxes	0.00	0.00
<b>Net Cash Flow from operating activities</b>	<b>(5.06)</b>	<b>(5.00)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets and Advances	0.00	0.00
increase in Intangible Assets under development	0.00	0.00
Purchase/Sale of Investment (Net)	0.00	0.00
Dividend received	0.00	0.00
Interest Received	0.01	0.34
<b>Net Cash used in investing activities</b>	<b>0.01</b>	<b>0.34</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Share Issue	0.00	0.00
Share Application Money Received	0.00	0.00
Finance charges & Others	(3.60)	(3.78)
Long Tem Borrowings	4.60	(7.25)
Other Financial Liabilities	3.15	0.14
<b>Net Cash used in financing activities</b>	<b>4.15</b>	<b>(10.89)</b>
<b>D Net Change in Cash And Cash Equilants (A+B+C)</b>	<b>(0.89)</b>	<b>(15.55)</b>
Cash and Cash Equivalents (Opening)	1.30	17.36
Cash and Cash Equivalents (Closing)	0.41	1.81
	<b>(0.89)</b>	<b>(15.55)</b>
For Whitehall Commercial Company Limited		
	 <b>Rohit P. Shah</b> Director DIN: 00217271	
Place : Mumbai		
Date : 12th November, 2019		

