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

12th February, 2021

To
Corporate Relationship Department
BSE Limited
P. J. Towers, 1st Floor,
Dalal Street, Mumbai – 400 001

Scrip Code: 512431

Dear Sir / Madam,

Sub.: Outcome of the Meeting of the Board of Directors held on 12th February, 2021

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 Friday, 12th February, 2021 at 4.30 P.M., and concluded on 5.30 P.M., at the Registered office of the Company, interalia considered and approved the following business:

1. Un-audited Financial Results for the quarter and nine months ended December 31, 2020 were received, considered and approved; and
2. Limited Review Report of the Statutory Auditors on the Un-audited Financial Results for the quarter and nine months ended December 31, 2020 was reviewed and taken on record

A copy of the aforesaid results prepared in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as approved by the Board is enclosed herewith for your records.

This is for your information and records.

Thanking You,

Regards,
For WHITE HALL COMMERCIAL COMPANY LIMITED

ROHIT PRABHUDAS SHAH
WHOLETIME DIRECTOR
DIN: 00217271

WHITE HALL COMMERCIAL COMPANY LTD. MUMBAI

Encl: As above

MAPS & COMPANY
Chartered Accountants

Head Office : B-5, Seoul Co-op Housing Society, S.No 47/4-B, Near Gananjay Society, Kothrud, Pune, 411038. Ph.No. 020-25380403 Email manik@mapsca.in
Branch : D-204 Mahesh Galaxy, Sinhagad College Road, Vadgaon Budruk, Near Meenakshi Puram, Pune - 411041 .
Branch : The Drive Inn, At the Post,Dhamni, Taluka Sangameshwar, Dist Ratnagiri, Ratnagiri - 415611.
Branch : B-5 Uday Park, S.No 10, Plot No. 39 To 42, Kothrud, Pune - 411038

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 quarter and nine months ended 31st December 2020 ("the Statement"). 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 Indian accounting standards (Ind AS) 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.

MAPS & COMPANY FRN 118913W PUNE CHARTERED ACCOUNTANTS

Emphasis of Matter

On the background of outbreak of COVID -19 pandemic, we wish to report that -

- We could not visit the workplace of the auditee physically due to lockdown & travel restrictions after the end of the year. However, we have performed alternative audit procedures to obtain sufficient appropriate audit evidence.
- On the basis of its assessment of the impact of the outbreak of COVID-19 on business operations of the Company, the Management has concluded that no adjustments are required in the financial statements as it does not impact the current financial year. However, the situation with COVID-19 is still evolving. Also, the various preventive measures taken (such as lockdown & travel restrictions etc.) are still in force, leading to a highly uncertain economic environment. Due to these circumstances, the management's assessment of the impact on the subsequent period is dependent upon the circumstances as they evolve.

Our opinion is not modified in respect of above matters.

For MAPS & Company
Chartered Accountants
FRN – 118913W

CA Manik Lodh
Partner
M. No. : 103253
UDIN : 21103253AAAAAQ4172
Date : 12th February 2021
Place : Pune

WHITEHALL COMMERCIAL COMPANY LIMITED

CIN: L51900MH1985PLC035669

Registered Office:- Flat No.O-402, 4th Floor, 389, Palai Ratan House, Sankara Mattam Road, Kings Circle, Matunga, Mumbai - 400 019 IN

Tel: 022-22020876 E-mail: whitehall@yahoo.com Website: www.whitehall.co.in

Statement of Un-audited Financial Results for the Quarter and Nine month ended 31st December, 2020

Amount in Lakhs (Except Earning Per Share)

Sr. No.	Particulars	Standalone					
		Quarter ended			Nine Months ended		Year ended
		31/12/2020	30/09/2020	31/12/2019	31/12/2020	31/12/2019	31/03/2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations						
	(a) Net Sales/Income from Operations (Net of excise duty)	-	-	-	-	-	-
	(b) Other Operating Income	-	-	0.00	-	0.01	0.01
	Total Income from Operations (net)	-	-	0.00	-	0.01	0.01
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	0.81	0.81	0.93	2.43	1.83	2.64
	(e) Finance Costs	2.12	2.07	1.91	6.14	5.51	7.44
	(f)Depreciation and amortisation expense	-	-	-	-	-	-
	(g)Other expenses (All items exceeding 10% of the total expenditure excluding interest expenditure may to be shown separately)	1.06	3.68	1.07	4.91	5.46	6.85
	Total Expenses	3.99	6.56	3.91	13.48	12.79	16.93
3	Total Profit/(Loss) before Exceptional Items and tax	(3.99)	(6.56)	(3.91)	(13.48)	(12.78)	(16.92)
4	Exceptional Items	-	-	-	-	-	-
5	Total Profit/(Loss) before tax	(3.99)	(6.56)	(3.91)	(13.48)	(12.78)	(16.92)
6	Tax Expenses						
	a. Current Tax	-	-	-	-	-	-
	b. Deferred Tax	-	-	-	-	-	8.55
	Total tax expenses	-	-	-	-	-	8.55
7	Profit/(Loss) for the period from continuing operations	(3.99)	(6.56)	(3.91)	(13.48)	(12.78)	(25.47)
8	Share of Profit/Loss of associates and joint ventures accounted for using equity method	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
9	Total Profit/(Loss) for period	(3.99)	(6.56)	(3.91)	(13.48)	(12.78)	(25.47)
10	Other comprehensive Income/(Loss) net of taxes	-	-	-	-	-	-
11	Total comprehensive Income/(Loss) for the period	(3.99)	(6.56)	(3.91)	(13.48)	(12.78)	(25.47)
12	Total Profit/(Loss), attributable to:	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
	a. Owners of parent						
	b. Non-controlling interests						
13	Total comprehensive Income/(Loss) for the period attributable to:	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
	a. Owners of parent						
	b. Non-controlling interests						
14	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 (Per Share)	10.00	10.00	10.00	10.00	10.00	10.00
15	Reserves excluding revaluation reserve						(82.01)
16	Earnings per share (not annualised)						
	(a) Basic earnings (loss) per share	(1.60)	(2.63)	(1.57)	(5.41)	(5.13)	(10.23)
	(b) Diluted earnings (loss) per share	(1.60)	(2.63)	(1.57)	(5.41)	(5.13)	(10.23)

NOTES:

a. The results for the quarter and nine month ended December 31, 2020 were reviewed and recommended by the Audit Commitee and thereafter approved by the Board of Directors in it's meeting held on 12th February, 2021.

b. 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,2020 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 nine month ended 31st December,2020 are available on the Company's website i.e. www.whitehall.co.in and also available on BSE's website ie. www.bseindia.com

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

For MAPS & COMPANY
CHARTERED ACCOUNTANTS
FRN-118913W

Place : Mumbai
Date : 12th February, 2021.

CA.MANIK LODH
PARTNER
M.No:103253

MAPS & COMPANY * FRN-118913W * PUNE * CHARTERED ACCOUNTANTS

By Order of the Board of
Whitehall Commercial Company Limited

Rohit P. Shah
Director
DIN: 00217271

WHITEHALL COMMERCIAL COMPANY LTD. MUMBAI

WHITEHALL COMMERCIAL COMPANY LIMITED

Registered Office:- Flat No.O-402, 4th Floor, 389, Palai Ratan House, Sankara Mattam Road, Kings Circle, Matunga, Mumbai - 400 019 IN
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EXTRACTS OF THE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2020

Amount in Lakhs (Except Earning Per Share)

SL No.	Particulars	Quarter ended			Nine month ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Total Income from operations	-	-	0.00	-	0.01	0.01
2	Net Profit (+)/Loss(-) for the period (before tax, Exceptional and/or Extraodinary items)	(3.99)	(6.56)	(3.91)	(13.48)	(12.78)	(16.92)
3	Net Profit (+)/Loss(-) for the period before tax (after Exceptional and/or Extraodinary items)	(3.99)	(6.56)	(3.91)	(13.48)	(12.78)	(16.92)
4	Net Profit (+)/Loss(-) for the period after tax (after Exceptional and/or Extraodinary items)	(3.99)	(6.56)	(3.91)	(13.48)	(12.78)	(25.47)
5	Total Comprehensive Income for the period [(Comprising profit/Loss for the period (after tax) and other Comprehensive Income (after tax)]	(3.99)	(6.56)	(3.91)	(13.48)	(12.78)	(25.47)
6	Equity share capital	24.90	24.90	24.90	24.90	24.90	24.90
7	Reserves (excuding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	-	(82.01)
8	Earning per share (of Rs.10/- each) for continuing and discontinued operations-						
	a. Basic:	(1.60)	(2.63)	(1.57)	(5.41)	(5.13)	(10.23)
	b. Diluted:	(1.60)	(2.63)	(1.57)	(5.41)	(5.13)	(10.23)

Notes:

1 The above is an extract of the detailed format of Quarterly Unaudited Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Unaudited Financial Results are available on the websites of the Stock Exchange (www.bseindia.com) and the website of the Company (www.whitehall.co.in)

2 The impact on net profit / loss, total comprehensive income or any other relevant financial item(s) due to change(s) in accounting policies shall be disclosed by means of a footnote.

3 Previous year's figures have been regrouped/rearranged wherever necessary to make them comparable.

4 The above results, has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 12th February, 2021 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For MAPS & COMPANY
CHARTERED ACCOUNTANTS
FRN-118913W

Place : Mumbai
Date : 12th February, 2021.

CA.MANIK LODH
PARTNER
M.No:103253

MAPS & COMPANY ★ CHARTERED ACCOUNTANTS ★ PUNE FRN-118913W

For Whitehall Commercial Company Limited

Rohit P. Shah
Director
DIN: 00217271

WHITEHALL COMMERCIAL COMPANY LIMITED MUMBAI