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

11th November, 2021

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

Scrip Code: 512431

Dear Sir / Madam,

Sub.: Proceeding of the Meeting of the Board of Directors of Whitehall Commercial Company Limted held on Thursday 11th November, 2021

With reference to the captioned subject and pursuant to Regulation 30 (read with Schedule III-Part A) and Regulation 33 and other applicable provisions 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 Thursday, 11th November, 2021 at 4.30 P.M., and concluded on 5.30 P.M., at the Registered office of the Company, have amongst the others matters interalia, considered and approved the following business:

1. Approved Unaudited Standalone Financial Results of the Company for the quarter & half year ended September 30, 2021 in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

This is for your information and records.

Thanking You,

Yours faithfully,
For **WHITEHALL COMMERCIAL COMPANY LTD.**

WHITE HALL COMMERCIAL COMPANY LTD. MUMBAI

Mrs. Shruti Kulkarni
Company Secretary
A24740

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 Udav 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 period ended 30th September 2021. 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.

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 : 21103253AAAACN1264
Date : 11th November 2021
Place : Pune

WHITEHALL COMMERCIAL COMPANY LIMITED

CIN: L51900MH1985PLC035669
Registered Office:- Flat No.502, 5th Floor, Sterling Heritage Plot No.388, Sankara Mattam Road, Matunga (C.R.), Mumbai - 400 019 IN
Tel: 022-22020876 E-mail: whitehall@yahoo.com Website: www.whitehall.co.in

Statement of Unaudited Assets & Liabilities for the half year ended 30th September 2021

(Amount in Lakhs)

Particulars	Six Months ended 30th September 2021	Year ended 31st March 2021
	(Unaudited)	(Audited)
I ASSETS		
(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)	28.00	28.00
(g) Other non - current assets	-	-
Total Non-Current assets	128.41	128.41
(2) Current Assets		
(a) Inventories	-	-
(b) Financial assets		
(i) Trade receivables	-	-
(ii) Cash and cash equivalents	-	-
(iii) Bank balances other than (ii) above	0.28	0.95
(iv) Loans	-	-
(v) Other financial assets	-	-
(c) Current tax assets (Net)	-	-
(d) Other current assets	-	-
Total Current assets	0.28	0.95
TOTAL ASSETS	128.70	129.37
II EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	24.90	24.90
(b) Other Equity	(105.74)	(94.44)
Total Equity	(80.84)	(69.54)
LIABILITIES		
(1) Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	128.80	121.52
(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	80.16	76.47
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Total Non-Current Liabilities	208.96	197.99
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
A) Total outstanding dues of micro enterprises and small enterprises;	0.33	0.33
B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	-	0.08
(iii) Other financial liabilities	-	-
(b) Other current liabilities	0.25	0.06
(c) Provisions	-	0.44
(d) Current tax liabilities (Net)	-	-
Total Current Liabilities	0.58	0.91
TOTAL EQUITY AND LIABILITIES	128.70	129.37

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

For MAPS & COMPANY
CHARTERED ACCOUNTANTS
FRN-118913W

CA.MANIK LODH
PARTNER
M.No:103253

For Whitehall Commercial Company Limited

Rohit P. Shah
Director
DIN: 00217271

WHITEHALL COMMERCIAL COMPANY LTD. ★ MUMBAI ★

Place : Mumbai
Date : 11th November 2021

WHITEHALL COMMERCIAL COMPANY LIMITED

CIN: L51900MH1985PLC035669
Regd. Office: Flat No.502, 5th Floor, Sterling Heritage Plot No.388, Sankara Mattam Road, Matunga (C.R.), 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 Half Year ended 30th September, 2021

Amount in Lakhs (Except Earning Per Share)

Sr.No.	Particulars	Quarter ended			Half Year ended		Year ended
		30th Sept 2021 (Unaudited)	30th June 2021 (Unaudited)	30th Sept 2020 (Unaudited)	30th Sept 2021 (Unaudited)	30th Sept 2020 (Unaudited)	31st March 2021 (Audited)
1	Income from Operations						
	(a) Net Sales/Income from Operations (Net of excise duty)	-	-	-	-	-	-
	(b) Other Operating Income	-	-	-	-	-	-
	Total Income from Operations (net)	-	-	-	-	-	-
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	0.81	1.62	1.62	3.24
	(e) Finance Costs	2.34	3.07	2.07	5.41	4.02	7.41
	(f)Depreciation and amortisation expense	-	-	-	-	-	-
	(g)Other expenses	0.31	3.97	3.68	4.28	3.85	6.15
	Total Expenses	3.46	7.85	6.56	11.31	9.49	16.80
3	Total Profit/(Loss) before Exceptional items and tax	(3.46)	(7.85)	(6.56)	(11.31)	(9.49)	(16.80)
4	Exceptional Items	-	-	-	-	-	-
5	Total Profit/(Loss) before tax	(3.46)	(7.85)	(6.56)	(11.31)	(9.49)	(16.80)
6	Tax Expenses						
	a. Current Tax	-	-	-	-	-	-
	b. Deferred Tax	-	-	-	-	-	(4.37)
	Total tax expenses	-	-	-	-	-	(4.37)
7	Profit/(Loss) for the period from continuing operations	(3.46)	(7.85)	(6.56)	(11.31)	(9.49)	(12.43)
8	Share of Profit/Loss of associates and joint ventures accounted for using equity method	-	-	-	-	-	-
9	Total Profit/(Loss) for period	(3.46)	(7.85)	(6.56)	(11.31)	(9.49)	(12.43)
10	Other comprehensive Income/(Loss) net of taxes	-	-	-	-	-	-
11	Total comprehensive Income/(Loss) for the period	(3.46)	(7.85)	(6.56)	(11.31)	(9.49)	(12.43)
12	Total Profit/(Loss), attributable to:	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
	a. Owners of parent						
	c. 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	10.00	10.00	10.00	10.00	10.00	10.00
15	Reserves excluding revaluation reserve	(105.74)	(102.28)	(91.50)	(105.74)	(91.50)	(94.44)
16	Earnings per share (not annualised)						
	a. Basic earnings (loss) per share from continuing operations	(1.39)	(3.15)	(2.63)	(4.54)	(3.81)	(4.99)
	b. Diluted earnings (loss) per share from continuing operations	(1.39)	(3.15)	(2.63)	(4.54)	(3.81)	(4.99)
	Earning per equity share						
	(a) Basic earnings (loss) per share	(1.39)	(3.15)	(2.63)	(4.54)	(3.81)	(4.99)
	(b) Diluted earnings (loss) per share	(1.39)	(3.15)	(2.63)	(4.54)	(3.81)	(4.99)

NOTES:

a. The results for the quarter and half year ended September 30, 2021 were reviewed and recommended by the Audit Commitee and approved by the Board of Directors in it's meeting held on 11th November, 2021. The above unaudited results for the quarter and half year ended September 30, 2021 have been reviewed by Statutory Auditors of the Company in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

b. The statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

c. As per the requirements of IND AS-108, no disclosure is required as the company is operating in single business segment.

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

e. The Un-audited financial results of the Company for the quarter and half year ended 30th September,2021 are available on the Company's website i.e. www.whitehall.co.in and also available on BSE's website ie. www.bseindia.com

MAPS & COMPANY FRN-118913W PUNE CHARTERED ACCOUNTANTS

For MAPS & COMPANY
CHARTERED ACCOUNTANTS
FRN-118913W

CA.MANIK LODH
PARTNER
M.No:103253

For Whitehall Commercial Company Limited

Rohit P. Shah
Director
DIN: 00217271

WHITEHALL COMMERCIAL COMPANY LTD MUMBAI

Place : Mumbai
Date : 11th November, 2021

WHITEHALL COMMERCIAL COMPANY LIMITED

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CIN: L51900MH1985PLC035669 Tel: 022-22020876 E-mail: whitehall@yahoo.com Website: www.whitehall.co.in

Cash Flow Statement for the half year ended 30th September 2021

(Amount in Lakhs)

		Half Year Ended 30th September 2021	Half Year Ended 30th September 2020
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit / (Loss) before Tax and after Extraordinary items	(11.31)	(9.49)
	Adjustment For :		
	Depreciation	-	-
	Provisions for gratuity	-	-
	Interest & Finance charges	5.41	4.02
	Interest received	-	-
	Prior Period Income/Expense		
	Operative Profit before Working Capital Changes	(5.90)	(5.47)
	Adjustment For :		
	Trade Receivables	-	-
	Other Receivables, Loans & Advances	-	-
	Other Current Assets	-	(0.02)
	Trade & Other payable	0.11	(0.33)
	Provisions	(0.44)	(0.38)
	Cash Generation from Operations	(6.23)	(6.20)
	Direct Taxes	-	-
	Net Cash Flow from operating activities	(6.23)	(6.20)
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Fixed Assets and Advances	-	-
	Increase in Intangible Assets under development	-	-
	Purchase/Sale of Investment (Net)	-	-
	Dividend received	-	-
	Interest Received	-	-
	Net Cash used in investing activities	-	-
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from Share Issue	-	-
	Share Application Money Received	-	-
	Finance charges & Others	(5.41)	(4.02)
	Long Tem Borrowings	7.28	6.60
	Other Financial Liabilities	3.69	3.72
	Net Cash used in financing activities	5.56	6.30
D	**Net Change In Cash And Cash Equilants (A+B+C)**	(0.67)	0.10
	Cash and Cash Equivalents (Opening)	0.95	0.44
	Cash and Cash Equivalents (Closing)	0.28	0.54

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

MAPS & COMPANY
CHARTERED ACCOUNTANTS
FRN-118913W

CA.MANIK LODH
PARTNER
M.No.103253

Place : Mumbai
Date : 11th November 2021

For Whitehall Commercial Company Limited

Rohit P. Shah
Director
DIN: 00217271

WHITEHALL COMMERCIAL COMPANY LTD. MUMBAI