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

26th May, 2022

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 Limited held on Thursday 26th May, 2022

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, 26th May, 2022 at 4.30 P.M., and concluded on 5.30 P.M., at the Registered office of the Company, has inter-alia considered and approved the following business:

1. Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2022 were received, considered and approved; and
2. Auditor's Report issued by the Statutory Auditors of the Company on the Standalone Financial Results for the quarter and year ended March 31, 2022 was reviewed and taken on record.

This is for your information and records.

Thanking You,

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

WHITE HALL COMMERCIAL COMPANY LTD. MUMBAI

Mrs. Shruti Kulkarni
Company Secretary
A24740

MAPS & COMPANY
Chartered Accountants
B-5, Seoul Housing Co-op. Society,
S. No. 47/4-B,. Gananjay Soceity,
Kothrud, Pune - 411 038.
Ph. : 25380403 Mo. : 9822068304
E-mail : prashant@mapsca.in

Independent Auditor's Report on Audited Standalone Quarterly 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

To

The Board of Directors

Whitehall Commercial Company Limited.

Opinion

We have audited the accompanying standalone quarterly financial results of **Whitehall Commercial Company Limited** (the "Company") for the quarter ended 31st March 2022 and the year-to-date results for the period from 01st April 2021 to 31st March 2022, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net ~~profit~~/loss and other comprehensive income and other financial information for the quarter ended 31st Match 2022 as well as the year-to-date results for the period from 01st April 2021 to 31st March 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the

Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

In our opinion, there is no such matter which we need to emphasize in our Audit Report.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventingand detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable,

MAPS & COMPANY ★ CHARTERED ACCOUNTANTS ★ PUNE

matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern

basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For MAPS & Company
Chartered Accountants
Registration No. 118913W

MAPS & COMPANY ★ CHARTERED ACCOUNTANTS ★ PUNE

CA Prashant Kulkarni
Partner
M. No.:106983
UDIN:22106983AJPYCJ8886

Place: Pune
Date : 26th May 2022

WHITE HALL COMMERCIAL COMPANY LIMITED

CIN: L51900MH1985PLC035669
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EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31ST, MARCH 2022

INR in Lacs except per share data

SL No.	Particulars	Standalone			
		Quarter ended	Quarter ended	Financial year ended	Financial year ended
		31.03.2022	31.03.2021	31.03.2022	31.03.2021
		Audited	Audited	Audited	Audited
1	Total Income from operations	-	-	-	-
2	Net Profit (+)/Loss(-) for the period (before tax, Exceptional and/or Extraodinary items)	(4.05)	(3.33)	(19.57)	(16.80)
3	Net Profit (+)/Loss(-) for the period before tax (after Exceptional and/or Extraodinary items)	(4.05)	(3.33)	(19.57)	(16.80)
4	Net Profit (+)/Loss(-) for the period after tax (after Exceptional and/or Extraodinary items)	3.25	1.04	(12.27)	(12.43)
5	Total Comprehensive Income for the period [(Comprising profit/Loss for the period (after tax) and other Comprehensive Income (after tax)]	3.25	1.04	(12.27)	(12.43)
6	Equity share capital	24.90	24.90	24.90	24.90
7	Reserves (excuding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	(106.71)	(94.44)	(106.71)	(94.44)
8	Earning per share (of Rs. 10/- each) for continuing and discontinued operations-				
	a. Basic:	1.31	0.42	(4.93)	(4.99)
	b. Diluted:	1.31	0.42	(4.93)	(4.99)

Notes:

1 The above is an extract of the detailed format of the audited Financial Results filed with the Stock Exchange for the quarter and year ended 31st March, 2022 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the audited Financial Results for the Quarter and year ended are available on the website of the Stock Exchange (www.bseindia.com) and the website of the Company www.whitehall.co.in

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

3 The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date upto third quarter of the current financial year.

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 26th May, 2022 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For M A P S & COMPANY
CHARTERED ACCOUNTANTS
REGISTRATION NO. 118913W

P.S. KULKARNI
PARTNER
M. NO. 106983

UDIN: 22106983AJPY38886

By order of the Board
For White Hall Commercial Company Limited

Rohit P. Shah
Whole Time Director
DIN: 00217271

Place: Mumbai
Date: 26th May, 2022

WHITE HALL COMMERCIAL COMPANY LIMITED

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Audited Statement of Assets and Liabilities as at 31st March, 2022

	Particulars	(INR in Lacs) For the Financial Year ended 31.03.2022	(INR in Lacs) For the Financial Year ended 31.03.2021
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	-	-
	(iii) Other financial assets	0.16	0.16
(f)	Deferred tax assets (Net)	35.31	28.00
(g)	Other non - current assets	-	-
(2)	**Current Assets**		
(a)	Inventories	-	-
(b)	Financial assets		
	(i) Trade receivables	-	-
	(ii) Cash and cash equivalents	0.82	0.95
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	-	-
	(v) Other financial assets	-	-
(c)	Other tax assets (Net)	-	-
(d)	Other current assets	-	-
	TOTAL ASSETS	**136.54**	**129.37**
II	**EQUITY AND LIABILITIES**		
	EQUITY		
(a)	Equity share capital	24.90	24.90
(b)	Other Equity	(106.71)	(94.44)
	LIABILITIES		
(1)	**Non Current Liabilities**		
(a)	Financial Liabilities		
	(i) Borrowings	133.10	121.52
(b)	Provisions	-	-
(c)	Deferred tax liabilities (Net)	-	-
(d)	Other non-current liabilities	84.43	76.47
(2)	**Current liabilities**		
(a)	Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	0.54	0.41
	(iii) Other financial liabilities	-	-
(b)	Other current liabilities	0.28	0.06
(c)	Provisions	-	0.44
(d)	Current tax liabilities (Net)	-	-
	TOTAL EQUITY AND LIABILITIES	**136.54**	**129.37**

Place : Mumbai
Date : 26th May, 2022

MAPS & COMPANY ★ CHARTERED ACCOUNTANTS ★ PUNE

For M A P S & COMPANY
CHARTERED ACCOUNTANTS
REGISTRATION NO. 118913W

P. S. KULKARNI
PARTNER
M. NO. 106983

UDIN : 22106983AJPYCJ8886

By order of the Board
For White Hall Commercial Company Limited

Rohit P. Shah
Whole Time Director
DIN: 00217271

WHITE HALL COMMERCIAL COMPANY LTD. ★ MUMBAI

WHITE HALL COMMERCIAL COMPANY LIMITED

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Statement of Standalone Audited Financial Results for the Quarter and Year ended 31st March, 2022

(INR in lacs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
		(Audited)	(Unaudited)	(Audited)	(Audited)	(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	3.24	3.24
	(e) Finance Costs	2.37	2.38	1.28	10.16	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)	0.87	1.02	1.23	6.17	6.12
	Total Expenses	4.05	4.21	3.32	19.57	16.80
3	**Total Profit/(Loss) before Exceptional items and tax**	(4.05)	(4.21)	(3.32)	(19.57)	(16.80)
4	Exceptional Items	-	-	-	-	-
5	**Total Profit/ (Loss) before tax**	(4.05)	(4.21)	(3.32)	(19.57)	(16.80)
6	**Tax expenses**					
	a. Current Tax	-	-	-	-	-
	b. Deferred Tax	(7.30)	-	(4.37)	(7.30)	(4.37)
	Total tax expenses	(7.30)	-	(4.37)	(7.30)	(4.37)
7	**Profit/(Loss) for the period from continuing operations**	3.25	(4.21)	1.04	(12.27)	(12.43)
8	**Profit /(Loss) from discontinued operations before tax**	-	-	-	-	-
9	**Tax expense 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**	3.25	(4.21)	1.04	(12.27)	(12.43)
13	**Other comprehensive income/(loss) net of taxes**	-	-	-	-	-
14	**Total Comprehensive Income/(Loss) for the period**	3.25	(4.21)	1.04	(12.27)	(12.43)
15	**Total Profit/(Loss), attributable to:**	N. A.				
	a. Owners of parent					
	b. Non-controlling interests					
16	**Total comprehensive Income/(Loss) for the period attributable to:**	N. A.				
	a. Owners of parent					
	b. 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
	b. Face value of equity share capital (Per Share)	10	10	10	10	10
18	**Details of debt securities**					
	Paid-up debt capital	-	-	-	-	-
	Face value of debt securities	-	-	-	-	-
19	**Reserves excluding revaluation reserve**	(106.71)	(109.94)	(94.44)	(106.71)	(94.44)
20	**Debenture redemption reserve**	-	-	-	-	-
21	**Earnings per share (not annualised)**					
A	**Earnings per equity share for continuing operations**					
i	Basic earnings (loss) per share from continuing operations	1.31	(1.69)	0.42	(4.93)	(4.99)

WHITE HALL COMMERCIAL COMPANY LTD. MUMBAI

MAPS & COMPANY CHARTERED ACCOUNTANTS PUNE

ii	Diluted earnings (loss) per share from continuing operations	1.31	(1.69)	0.42	(4.93)	(4.99)
B	**Earnings per equity share for discontinued operations**					
i	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-
ii	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-
C	**Earnings per equity share**					
	(a) Basic earnings (loss) per share	1.31	(1.69)	0.42	(4.93)	(4.99)
	(b) Diluted earnings (loss) per share	1.31	(1.69)	0.42	(4.93)	(4.99)

NOTES:

a. The Audited Standalone financial results for the quarter and year ending 31.03.2022 have been prepared in accordance with the recognition and measurement principles laid down in IND AS-34, the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (LODR) Regulations, 2015, as amended.

b. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 26th May, 2022.

c. In the standalone results, the figures for the quarter ended 31st March, 2022 and 31st March, 2021 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to 3rd quarter of the respective finanicial year.

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

e. 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

f. In accordance with Regulation 33 of SEBI (LODR) Regulations 2015, the above audited Standalone financial results of the Company for the quarter and year ended on 31st March, 2022 are available on the Company's website i.e www.whitehall.co.in and also availble on BSE website ie. www.bseindia.com

For MAPS & COMPANY
CHARTERED ACCOUNTANTS
REGISTRATION NO. 118913W

MAPS & COMPANY ★ CHARTERED ACCOUNTANTS ★ PUNE

P. S. KULKARNI
PARTNER
M. NO. 106983

UDIN:22106983AJPYCJ8886

Place : Mumbai
Date : 26th May, 2022.

By order of the Board
For White Hall Commerial Company Limited

Rohit P. Shah
Whole Time Director
DIN: 00217271

WHITE HALL COMMERCIAL COMPANY LTD. ★ MUMBAI

WHITE HALL COMMERCIAL COMPANY LIMITED

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Cash Flow Statement for the year ended 31st March, 2022

(INR in Lacs)

	For the Financial Year ended 31.03.2022	For the Financial Year ended 31.03.2021
Cash flow from operating activities		
Profit before income tax	(19.57)	(16.80)
Adjustments for		
Finance costs	10.16	7.44
Dividend Income	-	-
Interest Income	-	-
Change in operating assets and liabilities, net of effects from purchase of		
Increase/(Decrease) in Other Financial Liabilities	7.95	6.86
Increase/(Decrease) in Other Borrowings	11.58	10.80
(Increase) in other financial assets	-	-
(Increase)/decrease in other non-current assets	-	-
(Increase)/decrease in other current assets	-	-
Increase/(decrease) in provisions	-	-
Increase/(decrease) in derivatives not designated as hedges	-	-
Increase in other current liabilities	(0.09)	(0.35)
Cash generated from operations	10.03	7.94
Income taxes paid	-	-
Net cash inflow from operating activities	10.03	7.94
Cash flows from investing activities		
Interest received	-	-
Payments for investment property	-	-
Proceeds from sale of investments	-	-
Profit on sale of investment	-	-
Net cash outflow from investing activities	-	-
Cash flows from financing activities		
Proceeds from issues of shares	-	-
Proceeds from borrowings	-	-
Share issue costs	-	-
Bank Charges and Interest paid	(10.16)	(7.44)
Net cash inflow (outflow) from financing activities	(10.16)	(7.44)
Net increase (decrease) in cash and cash equivalents	(0.13)	0.51
Cash and cash equivalents at the beginning of the financial year	0.95	0.44
Effects of exchange rate changes on cash and cash equivalents	-	-
Cash and cash equivalents at end of the year	0.82	0.95
Cash and cash equivalents as per above comprise of the following		
Cash and cash equivalents (Including Bank Balances)	0.82	0.95
Bank overdrafts	-	-
Balances as per statement of cash flows	0.82	0.95

For M A P S & COMPANY
CHARTERED ACCOUNTANTS
REGISTRATION NO. 118913W

P. S. KULKARNI
PARTNER
M. NO. 106983

UDIN:22106983AJPYCJ8886

Place : Mumbai
Date : 26th May, 2022.

For White Hall Commercial Company Limited

Rohit P. Shah
Director .
DIN: 00217271

WHITE HALL COMMERCIAL COMPANY LIMITED

Regd. Office : O-402, 4th Floor, Plot No. 389, Palai Ratan House, Sankara Mattham Road,
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CIN NO. L51900MH1985PLC035669 | Email : whitehall@yahoo.com | Tel : 022-22020876 | Website : www.whitehall.co.in

Date: 26th May, 2022

To,
Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Scrip code: 512431

Dear Sir,

Sub.: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, with respect to unmodified opinion of the Statutory Auditors on the Standalone Financial Results of the Company for the quarter and year ended 31st March 2022.

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification No. SEBI/LAD-N RO/G N/2016-17 /001 dated 25th May, 2016 and circular no. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we confirm that the Statutory Auditors of the Company, M/s MAPS & Company, Chartered Accountants (Firm Reg. No 118913W) have issued the Audit Report on the Standalone Financial Results of the Company for the quarter and year ended 31st March, 2022 with unmodified opinion.

This is for your information and records.

Thanking You,

Yours faithfully,
For **WHITEHALL COMMERCIAL COMPANY LIMITED**

WHITE HALL COMMERCIAL COMPANY LTD. MUMBAI

ROHIT PRABHUDAS SHAH
WHOLETIME DIRECTOR
DIN: 00217271