

# 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

11<sup>th</sup> November, 2022

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.: Proceeding of the Meeting of the Board of Directors of Whitehall Commercial Company Limited held on Friday 11<sup>th</sup> November, 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 Friday, 11<sup>th</sup> November, 2022 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, 2022 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.



Mrs. Shruti Kulkarni  
Company Secretary  
A24740





**Independent Auditor's 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 2022**. 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

**Emphasis of Matter**

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

For MAPS & Company  
Chartered Accountants  
Registration No. 118913W

  
CA Prashant Kulkarni  
Partner  
Membership No: 106983  
UDIN: - 22106983BCVPFD2217



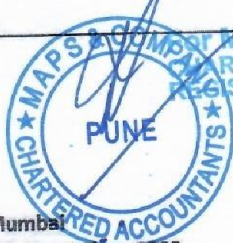
Place: - Pune  
Date: - 11<sup>th</sup> November 2022

**WHITEHALL COMMERCIAL COMPANY LIMITED**

Regd. Office: Flat No.O-402, 4th Floor, 389, Palai Ratan House, Sankara Mattam Road, Kings Circle, Matunga, Mumbai - 400 019 IN  
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 2022**

	(Amount in Lakhs)	
	Half Year Ended 30th September 2022	Half Year Ended 30th September 2021
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit / (Loss) before Tax and after Extraordinary items	(38.84)	(11.31)
<b>Adjustment For :</b>		
Depreciation	-	-
Provisions for gratuity	-	-
Interest & Finance charges	3.84	5.41
Interest received	(0.41)	-
Prior Period Income/Expense	-	-
<b>Operative Profit before Working Capital Changes</b>	(35.41)	(5.90)
<b>Adjustment For :</b>		
Trade Receivables	(28.76)	-
Other Receivables, Loans & Advances	-	-
Other Current Assets	(5.99)	-
Trade & Other payable	28.34	0.11
Provisions	-	(0.44)
Cash Generation from Operations	(41.81)	(6.23)
Direct Taxes	-	-
<b>Net Cash Flow from operating activities</b>	(41.81)	(6.23)
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets and Advances	-	-
Increase in Intangible Assets under development	-	-
Purchase/Sale of Investment (Net)	-	-
Decrease/(Increase) in Investments	78.25	-
Interest Received	0.41	-
<b>Net Cash used in investing activities</b>	78.66	-
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Share Issue	-	-
Share Application Money Received	-	-
Finance charges & Others	(3.84)	(5.41)
Long Term Borrowings	(33.10)	7.28
Other Financial Liabilities	(0.15)	3.69
<b>Net Cash used in financing activities</b>	(37.09)	5.56
<b>D Net Change In Cash And Cash Equilants (A+B+C)</b>	(0.24)	(0.67)
Cash and Cash Equivalents (Opening)	0.82	0.95
Cash and Cash Equivalents (Closing)	0.58	0.28
	(0.24)	(0.67)



M.A.P.S. & COMPANY  
CHARTERED ACCOUNTANTS  
REGISTRATION NO. 118943W

P. S. KULKARNI  
PARTNER  
M. NO. 10697

Rohit P. Shah  
Director  
DIN: 00217271



Place : Mumbai  
Date : 11th November, 2022

UDIN: 22106983BCVDFD2217

**WHITEHALL COMMERCIAL COMPANY LIMITED**

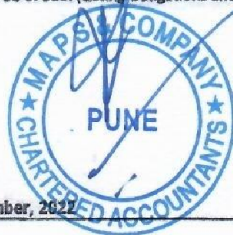
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Tel: 022-22020876 CIN: L51900MH1985PLC035669 E-mail: whitehall@yahoo.com Website: www.whitehall.co.in

**EXTRACTS OF THE STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022**

Sl. No.	Particulars	Amount in Lakhs (Except Earning Per Share)					
		Quarter ended			Half year ended		Year Ended
		30th Sept 2022 Un-Audited	30th June 2022 Un-Audited	30th Sept 2021 Un-Audited	30th Sept 2022 Un-Audited	30th Sept 2021 Un-Audited	31st March 2022 Audited
1	Total Income from operations	24.77	0.02	-	24.78	-	-
2	Net Profit (+)/Loss(-) for the period (before tax, Exceptional and/or Extraordinary items)	(32.19)	(6.64)	(3.46)	(38.84)	(11.31)	(19.57)
3	Net Profit (+)/Loss(-) for the period before tax (after Exceptional and/or Extraordinary items)	(32.19)	(6.64)	(3.46)	(38.84)	(11.31)	(19.57)
4	Net Profit (+)/Loss(-) for the period after tax (after Exceptional and/or Extraordinary items)	(32.19)	(6.64)	(3.46)	(38.84)	(11.31)	(12.27)
5	Total Comprehensive Income for the period [(Comprising profit/Loss for the period (after tax) and other Comprehensive Income (after tax)]	(32.19)	(6.64)	(3.46)	(38.84)	(11.31)	(12.27)
6	Paid up Equity share capital	24.90	24.90	24.90	24.90	24.90	24.90
7	Reserves (excluding Revaluation Reserve)	(145.54)	(113.35)	(105.74)	(145.54)	(105.74)	(106.71)
8	Securities Premium Account	-	-	-	-	-	-
9	Net Worth	(120.64)	(88.45)	(80.84)	(120.64)	(80.84)	(81.81)
10	Paid up Debt Capital/ Outstanding Debt	207.49	206.65	209.54	207.49	209.54	218.35
11	Outstanding Redeemable Preference Shares	-	-	-	-	-	-
12	Debt Equity Ratio	8.33	8.30	8.42	8.33	8.42	8.77
13	Earning per share (of Rs.10/- each) for continuing and discontinued operations-						
	a. Basic:	(12.93)	(2.67)	(1.39)	(15.60)	(4.54)	(4.93)
	b. Diluted:	(12.93)	(2.67)	(1.39)	(15.60)	(4.54)	(4.93)
14	Capital Redemption Reserve	-	-	-	-	-	-
15	Debenture Redemption Reserve	-	-	-	-	-	-
16	Debenture Service Coverage Ratio	-	-	-	-	-	-
17	Interest Service Coverage Ratio	(16.21)	(2.38)	(0.48)	(9.12)	(1.09)	(0.93)

**Notes:**

- The above is an extract of the detailed format of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2022 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarter and Half Year ended 30th September, 2022 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)
- Previous year's figures have been regrouped/rearranged wherever necessary to make them comparable.
- The above results, has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 11th November, 2022 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.



For MAPS & COMPANY  
CHARTERED ACCOUNTANTS  
REGISTRATION NO. 118913W

For Whitehall Commercial Company Limited

**P. S. KULKARNI**  
PARTNER  
M. NO. 108983

Rohit P. Shah  
Director  
DIN: 00217271



Place : Mumbai  
Date : 11th November, 2022

UDIN:-22106983BCVPFD2217

WHITEHALL COMMERCIAL COMPANY LIMITED

CIN: L51900MH1985PLC035669

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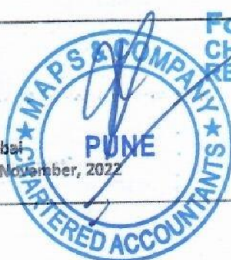
Statement of Standalone Unaudited Assets & Liabilities for the half year ended 30th September 2022

Particulars	(Amount in Lakhs)	
	Six Months ended 30th September 2022 (Unaudited)	Year ended 31st March 2022 (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	-	100.25
(i) Investments	-	-
(ii) Loans	-	-
(iii) Trade Receivables	-	-
(iv) Other financial assets	0.16	0.16
(f) Deferred tax assets (Net)	35.31	35.31
(g) Other non-current assets	-	-
<b>Total Non-Current assets</b>	<b>35.47</b>	<b>135.72</b>
(2) Current Assets		
(a) Inventories	-	-
(b) Financial assets	28.76	-
(i) Trade receivables	-	-
(ii) Cash and cash equivalents	0.58	0.82
(iii) Bank balances other than (ii) above	-	-
(iv) Loans	22.00	-
(v) Other financial assets	5.99	-
(c) Current tax assets (Net)	-	-
(d) Other current assets	-	-
<b>Total Current assets</b>	<b>57.33</b>	<b>0.82</b>
<b>TOTAL ASSETS</b>	<b>92.79</b>	<b>136.54</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	24.90	24.90
(b) Other Equity	(145.54)	(106.71)
<b>Total Equity</b>	<b>(120.64)</b>	<b>(81.81)</b>
<b>LIABILITIES</b>		
(1) Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	100.00	133.10
(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.	84.28	84.43
(ii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>184.28</b>	<b>217.53</b>
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
A) Total outstanding dues of micro enterprises and small enterprises;	0.43	0.43
B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	28.53	0.10
(iii) Other financial liabilities	-	-
(b) Other current liabilities	-	0.28
(c) Provisions	-	-
(d) Current tax liabilities (Net)	0.20	-
<b>Total Current Liabilities</b>	<b>29.16</b>	<b>0.82</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>92.79</b>	<b>136.54</b>

For MAPS & COMPANY  
CHARTERED ACCOUNTANTS  
REGISTRATION NO. 118913W

For Whitehall Commercial Company Limited

Place : Mumbai  
Date : 11th November, 2022



P. S. KULKARNI  
PARTNER  
M. NO. 106983

Rohit P. Shah  
Director  
DIN: 00217271



UDIN :- 22106983BCVPFD2217

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Statement of Standalone Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2022

Sr.No.	Particulars	Amount in Lakhs (Except Earning Per Share)					
		Quarter ended			Half Year ended		
		30th Sept 2022 (Unaudited)	30th June 2022 (Unaudited)	30th Sept 2021 (Unaudited)	30th Sept 2022 (Unaudited)	30th Sept 2021 (Unaudited)	Year ended 31st March 2022 (Audited)
<b>1</b>	<b>Income from Operations</b>						
	(a) Net Sales/Income from Operations (Net of excise duty)	24.38	-	-	24.38	-	-
	(b) Other Operating Income	0.39	0.02	-	0.41	-	-
	<b>Total Income from Operations (net)</b>	<b>24.77</b>	<b>0.02</b>	<b>-</b>	<b>24.78</b>	<b>-</b>	<b>-</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	24.13	-	-	24.13	-	-
	(c) Charges 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	1.87	1.97	2.34	3.84	5.41	10.15
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	30.16	3.88	0.31	34.04	4.28	6.18
	<b>Total Expenses</b>	<b>56.96</b>	<b>6.66</b>	<b>3.46</b>	<b>63.62</b>	<b>11.31</b>	<b>19.57</b>
<b>3</b>	<b>Total Profit/(Loss) before Exceptional Items and tax</b>	<b>(32.19)</b>	<b>(6.64)</b>	<b>(3.46)</b>	<b>(38.84)</b>	<b>(11.31)</b>	<b>(19.57)</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>5</b>	<b>Total Profit/(Loss) before tax</b>	<b>(32.19)</b>	<b>(6.64)</b>	<b>(3.46)</b>	<b>(38.84)</b>	<b>(11.31)</b>	<b>(19.57)</b>
<b>6</b>	<b>Tax Expenses</b>						
	a. Current Tax	-	-	-	-	-	-
	b. Deferred Tax	-	-	-	-	-	(7.30)
	<b>Total tax expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7.30)</b>
<b>7</b>	<b>Profit/(Loss) for the period from continuing operations</b>	<b>(32.19)</b>	<b>(6.64)</b>	<b>(3.46)</b>	<b>(38.84)</b>	<b>(11.31)</b>	<b>(12.27)</b>
<b>8</b>	<b>Share of Profit/Loss of associates and joint ventures accounted for using equity method</b>	-	-	-	-	-	-
<b>9</b>	<b>Total Profit/(Loss) for period</b>	<b>(32.19)</b>	<b>(6.64)</b>	<b>(3.46)</b>	<b>(38.84)</b>	<b>(11.31)</b>	<b>(12.27)</b>
<b>10</b>	<b>Other comprehensive Income/(Loss) net of taxes</b>	-	-	-	-	-	-
<b>11</b>	<b>Total comprehensive Income/(Loss) for the period</b>	<b>(32.19)</b>	<b>(6.64)</b>	<b>(3.46)</b>	<b>(38.84)</b>	<b>(11.31)</b>	<b>(12.27)</b>
<b>12</b>	<b>Total Profit/(Loss), attributable to:</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>
	a. Owners of parent						
	b. Non-controlling interests						
<b>13</b>	<b>Total comprehensive Income/(Loss) for the period attributable to:</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>
	a. Owners of parent						
	b. Non-controlling interests						
<b>14</b>	<b>Details of Equity share capital</b>						
	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
<b>15</b>	<b>Reserves excluding revaluation reserve</b>	<b>(145.54)</b>	<b>(113.35)</b>	<b>(105.74)</b>	<b>(145.54)</b>	<b>(105.74)</b>	<b>(106.71)</b>
<b>16</b>	<b>Earnings per share (not annualised)</b>						
	a. Basic earnings (loss) per share from continuing operations	(12.93)	(2.67)	(1.39)	(15.60)	(4.54)	(4.93)
	b. Diluted earnings (loss) per share from continuing operations	(12.93)	(2.67)	(1.39)	(15.60)	(4.54)	(4.93)
	<b>Earning per equity share</b>						
	(a) Basic earnings (loss) per share	(12.93)	(2.67)	(1.39)	(15.60)	(4.54)	(4.93)
	(b) Diluted earnings (loss) per share	(12.93)	(2.67)	(1.39)	(15.60)	(4.54)	(4.93)

NOTES:

- The results for the quarter and half year ended September 30, 2022 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 11th November, 2022. The above unaudited results for the quarter and half year ended September 30, 2022 have been reviewed by Statutory Auditors of the Company in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
- 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.
- As per the requirements of IND AS-108, no disclosure is required as the company is operating in single business segment.
- Previous quarters / year's figures have been regrouped / rearranged wherever considered necessary.
- The Un-audited financial results of the Company for the quarter and half year ended 30th September, 2022 are available on the Company's website i.e. www.whitehall.co.in and also available on BSE's website i.e. www.bseindia.com

Place: Mumbai  
Date: 11th November, 2022



For MAPS & COMPANY  
CHARTERED ACCOUNTANTS  
REGISTRATION NO. 118913W

P. S. KULKARNI  
PARTNER  
M. NO. 106983

For Whitehall Commercial Company Limited

Rohit P. Shah  
Director  
DIN: 00217271



UDIN: 22106983BCVPF02217