

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

12th November, 2020

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 12th November, 2020

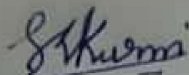
With reference to the captioned subject and pursuant to Regulation 30 (read with Schedule III-Part A) and Regulation 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we would like to inform that at the meeting of the Board of Directors of the Company held on Thursday, 12th September, 2020 at 4.30 P.M., and concluded on 5.30 P.M., at the Registered office of the Company, have amongst the others matters considered and approved the following business:

1. Approved Unaudited Standalone Financial Results of the Company for the quarter & half year ended September 30, 2020 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





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 ended and year to date results for the period from 01st April 2020 to 30th September 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
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

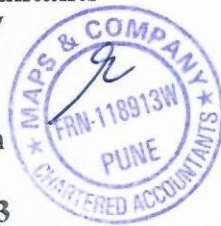
M. D. Loh
CA Manik Lodh
Partner

M. No. : 103253

UDIN : 20103253AAAACG4112

Date : 12th November 2020

Place : Pune



WHITEHALL COMMERCIAL COMPANY LIMITED

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EXTRACTS OF THE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020

Sl. No.	Particulars	Amount in Lakhs (Except Earning Per Share)					
		Quarter ended			Half year ended		Year Ended
		30th Sept 2020	30th June 2020	30th Sept 2019	30th Sept 2020	30th Sept 2019	31st March 2020
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
1	Total Income from operations	-	-	0.01	-	0.01	0.01
2	Net Profit (+)/Loss(-) for the period (before tax, Exceptional and/or Extraordinary Items)	(6.56)	(2.93)	(6.37)	(9.49)	(8.87)	(16.92)
3	Net Profit (+)/Loss(-) for the period before tax (after Exceptional and/or Extraordinary Items)	(6.56)	(2.93)	(6.37)	(9.49)	(8.87)	(16.92)
4	Net Profit (+)/Loss(-) for the period after tax (after Exceptional and/or Extraordinary Items)	(6.56)	(2.93)	(6.37)	(9.49)	(8.87)	(25.47)
5	Total Comprehensive Income for the period [(Comprising profit/Loss for the period (after tax) and other Comprehensive Income (after tax)]	(6.56)	(2.93)	(6.37)	(9.49)	(8.87)	(25.47)
6	Equity share capital	24.90	24.90	24.90	24.90	24.90	24.90
7	Reserves (excluding 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:	(2.63)	(1.18)	(2.56)	(3.81)	(3.56)	(10.23)
	b. Diluted:	(2.63)	(1.18)	(2.56)	(3.81)	(3.56)	(10.23)

Notes:

- 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)
- 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 12th November, 2020 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For MAPS & COMPANY
CHARTERED ACCOUNTANTS
FRN-118913W

For Whitehall Commercial Company Limited

Rohit P. Shah
Rohit P. Shah
Director
DIN: 00217271



Place : Mumbai
Date : 12th November, 2020

M. Manik Lodh
CA. MANIK LODH
PARTNER
M.No:103253



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Statement of Unaudited Assets & Liabilities for the half year ended 30th September 2020

Particulars	[Amount in Lakhs]	
	Six Months ended 30th September 2020	Year ended 31st March 2020
	(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)	23.64	23.64
(g) Other non-current assets	-	-
Total Non-Current assets	124.05	124.05
(2) Current Assets		
(a) Inventories	-	-
(b) Financial assets		
(i) Trade receivables	-	-
(ii) Cash and cash equivalents	-	-
(iii) Bank balances other than (ii) above	0.54	0.44
(iv) Loans	-	-
(v) Other financial assets	-	-
(c) Current tax assets (Net)	-	-
(d) Other current assets	0.02	-
Total Current assets	0.56	0.44
TOTAL ASSETS	124.61	124.49
II EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	24.90	24.90
(b) Other Equity	(91.50)	(82.01)
Total Equity	(66.60)	(57.11)
LIABILITIES		
(1) Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	117.32	110.72
(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	73.33	69.62
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Total Non-Current Liabilities	190.65	180.34
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
A) Total outstanding dues of micro enterprises and small enterprises;	-	0.16
B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	-	-
(iii) Other financial liabilities	0.06	0.16
(b) Other current liabilities	0.17	0.24
(c) Provisions	0.32	0.70
(d) Current tax liabilities (Net)	-	-
Total Current Liabilities	0.55	1.26
TOTAL EQUITY AND LIABILITIES	124.61	124.49

For Whitehall Commercial Company Limited

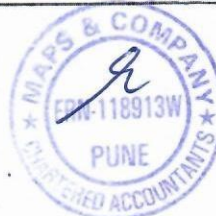
Place : Mumbai
Date : 12th November, 2020

For MAPS & COMPANY
CHARTERED ACCOUNTANTS

FRN-118913W

M. Manik Lodh
CA. MANIK LODH
PARTNER
M.No: 103253

Rohit P. Shah
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, 2020

Sr.No	Particulars	Amount in Lakhs (Except Earning Per Share)					
		Quarter ended			Half Year ended		Year ended
		30th Sept 2020 (Unaudited)	30th June 2020 (Unaudited)	30th Sept 2019 (Unaudited)	30th Sept 2020 (Unaudited)	30th Sept 2019 (Unaudited)	31st March 2020 (Audited)
1	Income from Operations						
	(a) Net Sales/income from Operations (Net of excise duty)	-	-	-	-	-	-
	(b) Other Operating Income	-	-	0.01	-	0.01	0.01
	Total Income from Operations (net)	-	-	0.01	-	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	0.45	1.62	0.90	2.64
	(e) Finance Costs	2.07	1.94	1.82	4.02	3.60	7.44
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	3.68	0.18	4.11	3.85	4.38	6.85
	Total Expenses	6.56	2.93	6.38	9.49	8.88	16.93
3	Total Profit/(Loss) before Exceptional Items and tax	(6.56)	(2.93)	(6.37)	(9.49)	(8.87)	(16.92)
4	Exceptional Items	-	-	-	-	-	-
5	Total Profit/(Loss) before tax	(6.56)	(2.93)	(6.37)	(9.49)	(8.87)	(16.92)
6	Tax Expenses						
	a. Current Tax	-	-	-	-	-	8.55
	b. Deferred Tax	-	-	-	-	-	8.55
	Total tax expenses	-	-	-	-	-	17.10
7	Profit/(Loss) for the period from continuing operations	(6.56)	(2.93)	(6.37)	(9.49)	(8.87)	(25.47)
8	Share of Profit/Loss of associates and joint ventures accounted for using equity method	-	-	-	-	-	-
9	Total Profit/(Loss) for period	(6.56)	(2.93)	(6.37)	(9.49)	(8.87)	(25.47)
10	Other comprehensive Income/(Loss) net of taxes	-	-	-	-	-	-
11	Total comprehensive Income/(Loss) for the period	(6.56)	(2.93)	(6.37)	(9.49)	(8.87)	(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	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 from continuing operations	(2.63)	(1.18)	(2.56)	(3.81)	(3.56)	(10.23)
	b. Diluted earnings (loss) per share from continuing operations	(2.63)	(1.18)	(2.56)	(3.81)	(3.56)	(10.23)
	Earning per equity share						
	(a) Basic earnings (loss) per share	(2.63)	(1.18)	(2.56)	(3.81)	(3.56)	(10.23)
	(b) Diluted earnings (loss) per share	(2.63)	(1.18)	(2.56)	(3.81)	(3.56)	(10.23)




NOTES:

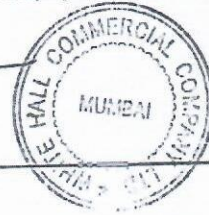
- a. The results for the quarter and half year ended September 30, 2020 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 12th November, 2020. The above unaudited results for the quarter and half year ended September 30, 2020 have been 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, 2020 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

For Whitehall Commercial Company Limited

For MAPS & COMPANY
CHARTERED ACCOUNTANTS
FRN-118913W

Place : Mumbai
Date : 12th November, 2020


Rohit P. Shah
Director
DIN: 00217271



CA.MANIK LODH
PARTNER
M.No:103253




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Cash Flow Statement for the half year ended 30th September 2020

	(Amount in Lakhs)	
	Half Year Ended 30th September 2020	Half Year Ended 30th September 2019
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before Tax and after Extraordinary items	(9.49)	(8.87)
Adjustment For :		
Depreciation	-	-
Provisions for gratuity	-	-
Interest & Finance charges	4.02	3.60
Interest received	0.00	(0.01)
Prior Period Income/Expense		
Operative Profit before Working Capital Changes	(5.47)	(5.28)
Adjustment For :		
Trade Receivables	0.00	0.00
Other Receivables, Loans & Advances	0.00	0.00
Other Current Assets	-0.02	0.13
Trade & Other payable	-0.33	-0.01
Provisions	-0.38	0.11
Cash Generation from Operations	(6.20)	(5.06)
Direct Taxes	0.00	0.00
Net Cash Flow from operating activities	(6.20)	(5.06)
B CASH FLOW FROM INVESTING ACTIVITIES		
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	0.00	0.01
Net Cash used in Investing activities	0.00	0.01
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Share Issue	0.00	0.00
Share Application Money Received	0.00	0.00
Finance charges & Others	(4.02)	(3.60)
Long Term Borrowings	6.60	4.60
Other Financial Liabilities	3.72	3.15
Net Cash used in financing activities	6.30	4.15
D Net Change in Cash And Cash Equivalents (A+B+C)	0.10	(0.89)
Cash and Cash Equivalents (Opening)	0.44	1.30
Cash and Cash Equivalents (Closing)	0.54	0.41

For Whitehall Commercial Company Limited


Rohit P. Shah
 Director
 DIN: 00217271



Place : Mumbai
 Date : 12th November, 2020

For MAPS & COMPANY
 CHARTERED ACCOUNTANTS
 FRN-118913W

CA. MANIK LODH
 PARTNER
 M.No:103253

