

# **BENTLEY COMMERCIAL ENTERPRISES LIMITED**

Regd. Office: 301 & 302, 3<sup>rd</sup> Floor, Peninsula Heights, C. D. Barfiwala Road, Andheri (West), Mumbai - 400 058.  
Phone: (91-22) 2621 6060/61/62/63/64 • E-mail: bentleycommercial@gmail.com  
Website: www.bentleycommercialent.in • CIN: L24110MH1985PLC035396

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August 13, 2024

To,  
BSE Limited  
Corporate Relationship Department,  
2<sup>nd</sup> Floor, New Trading Ring,  
P. J. Towers, Dalal Street,  
Mumbai - 400 001.

**Security Code: 512195**

**Sub: Outcome of Board Meeting – Tuesday, 13<sup>th</sup> August, 2024**

Dear Sir/Madam,

Pursuant to Regulations 30, 33 and 42 read with Schedule III and other applicable Regulations, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), please be informed that, the Board of Directors of the Company at its meeting held today, *inter-alia*, considered and approved the following:

- a. Un-Audited Financial Results for the quarter ended 30<sup>th</sup> June, 2024

And taken on record the Limited Review Report on the unaudited financial results for the quarter ended 30<sup>th</sup> June, 2024, issued by the Statutory Auditors of the Company.

The Board meeting commenced at 12.15 P.M. and concluded at 12.45 P.M.

Enclosed herewith the Un-Audited Financial Results along with Limited Review Report thereon issued by M/s. B. L. Dasharda & Associates, Chartered Accountants, (FRN 112615W) Statutory Auditors of the Company, for the quarter ended 30<sup>th</sup> June, 2024.

Kindly take above information on record.

Thanking you,

**Yours faithfully,**  
**For Bentley Commercial Enterprises Limited**

**Meenakshi J. Bhansali**  
**Director and Company Secretary**  
**(DIN: 06936671)**

**Encl: as above**

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED  
STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO  
REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE  
REQUIREMENTS) REGULATIONS, 2015**

Review Report to  
The Board of Directors,  
**Bentley Commercial Enterprises Limited,**  
**Mumbai.**

- 1) We have reviewed the accompanying statement of unaudited standalone financial results of **Bentley Commercial Enterprises Limited** ("the Company") for the quarter ended 30<sup>th</sup> June 2024 ("the Statement"), being submitted by Company to the stock exchange viz. The BSE Limited ("BSE") pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 ("the Circular").
- 2) The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, "Interim Financial Reporting", (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
- 3) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of Entity" ("the Standard"), 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 Statement is 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.

- 4) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the circular, including the manner in which it is to be disclosed or that it contains any material misstatement.

**For B L Dasharda & Associates**  
*Chartered Accountants*  
**Firm Registration No. : 112615W**



**CA Sushant Mehta**  
*Partner*  
**Membership No. : 112489**

Place: Mumbai  
Date :13<sup>th</sup> August, 2024  
UDIN No: 24112489BKAOCT2740

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE FIRST QUARTER ENDED 30TH JUNE, 2024 UNDER IND AS**

(₹ in lakhs) (Except Earning per share)

SR No	PARTICULARS	Quarter ended			Year ended
		30-06-2024	31-03-2024	30-06-2023	31-03-2024
		Unaudited	Audited	Unaudited	Audited
	<b>INCOME</b>				
I	Revenue from operations (Net)	-	0.46	-	0.46
II	Other Income	0.79	202.23	1,392.02	1,873.71
III	<b>Total Income (I+II)</b>	<b>0.79</b>	<b>202.69</b>	<b>1,392.02</b>	<b>1,874.17</b>
IV	<b>EXPENSES</b>				
	(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	2.49	2.48	2.49	9.93
	(e) Finance Cost	-	-	-	-
	(f) Depreciation & amortisation expenses	-	-	-	-
	(g) Other expenses	4.69	0.90	4.22	6.83
	<b>TOTAL EXPENSES (a to g)</b>	<b>7.18</b>	<b>3.38</b>	<b>6.71</b>	<b>16.76</b>
V	<b>Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)</b>	<b>(6.39)</b>	<b>199.31</b>	<b>1,385.30</b>	<b>1,857.41</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit/(Loss) before extraordinary items and tax (V- VI)</b>	<b>(6.39)</b>	<b>199.31</b>	<b>1,385.30</b>	<b>1,857.41</b>
VIII	Extraordinary items	-	-	-	-
IX	<b>Profit/(Loss) before tax (VII -VIII)</b>	<b>(6.39)</b>	<b>199.31</b>	<b>1,385.30</b>	<b>1,857.41</b>
X	Tax Expenses				
(i)	Current tax	-	50.86	348.68	468.09
(ii)	Deferred tax	-	-	-	-
XI	<b>Profit/(Loss) for the period ( IX- X )</b>	<b>(6.39)</b>	<b>148.45</b>	<b>1,036.62</b>	<b>1,389.32</b>
XII	Other Comprehensive Income /(Loss), net of tax	5,659.21	(1,594.67)	2,978.22	3,364.13
XIII	<b>Total Comprehensive Income/(Loss) for the period (XI +XII)</b>	<b>5,652.82</b>	<b>(1,446.22)</b>	<b>4,014.84</b>	<b>4,753.45</b>
XIV	Paid Up Equity Share Capital	99.60	99.60	99.60	99.60
XV	Reserves excluding revaluation reserves (as shown in the Audited Balance Sheet of previous year)	-	-	-	13,857.57
XVI	Earnings per share (Face Value of ₹ 10/- each)				
(i)	Basic	<b>(0.64)</b>	<b>14.90</b>	<b>104.08</b>	<b>139.49</b>
(ii)	Diluted	<b>(0.64)</b>	<b>14.90</b>	<b>104.08</b>	<b>139.49</b>

**Notes:**

- The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 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 (Listing Obligations and Disclosure Requirements) Regulations 2015, ["SEBI (LODR) Regulations, 2015"], as amended.
- The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 13th August ,2024.The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- In accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015, the above Unaudited Standalone Financial Results of the Company are posted on Company's website (www.bentleycommercialent.in) and on the website of BSE Limited (www.bseindia.com), where the Company's shares are listed.
- The figures for the quarter ended 31st March, 2024 are the balancing figures between the audited figures in respect of the full financial year and the reviewed year-to-date figures up to third quarter of the respective financial year.
- The Company operates in a single segment only.
- Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.

**For Bentley Commercial Enterprises Limited**

Place : Mumbai  
Dated :13th August,2024

**Aditya Santosh Srivastava**  
Chairperson  
DIN: 07250865